

EXHIBIT A

Schedule of Claims Subject to the Three Hundred Thirty-Seventh Omnibus Objection

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 ABRAHAM GIMÉNEZ ET AL (1,046 PLAINTIFFS) COLLECTIVELY (THE "ABRAHAM GIMÉNEZ PLAINTIFF GROUP"); CIVIL CASE NUM. K AC2013-1019 / TSPR AC 2016-0120, JORGE ABRAHAM GIMÉNEZ PLAINTIFF GROUP (1,046 PLAINTIFFS) LCDA. IVONNE GONZALEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828	130077	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$6,293,000.00	Commonwealth of Puerto Rico	Unsecured	\$6,293,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
2 ABRIL LEON, WANDA I PO BOX 764 GUAYNABO, PR 00970-0764	84128	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$55,460.65	Commonwealth of Puerto Rico	Unsecured	\$55,460.65
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
3 ACEVEDO VAZQUEZ, ALBA CONDVALENCIA SUITE APT B5 322 CBADAJOS SAN JUAN, PR 00923	1592	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$40,000.00*	Commonwealth of Puerto Rico	Unsecured	\$40,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
4 ADORNO CRUZADO, CARMEN R HC 33 BOX 5329 DORADO, PR 00646	78700	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
5 AGOSTO FERNANDEZ, ASTRID M. P.O. BOX 40147 SAN JUAN, PR 00940	7890	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$55,859.35*	Commonwealth of Puerto Rico	Unsecured	\$55,859.35*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
6 AGOSTO MALDONADO , NILDA A CALLE 523 BLAQUE QE 20 COUNTRY CLUB CAROLINA, PR 00982	58605	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
7 AGUILA GEIRING, VICKIE CO NORA MOLINA CRUZ PO BOX 2795 ARECIBO, PR 00613-2795	70430	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
8 AHAREZ RODRIQUEZ, MARILYN ENID BOX 390 ANASCO, PR 00610	98255	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
9 ALEJO CRUZ SANTOS ET AL (262 PLAINTIFFS) COLLECTIVELY (THE "CRUZ SANTOS PLAINTIFF GROUP"); CASP CASE NUM. RET 2002-06-1493 CRUZ SANTOS PLAINTIFF GROUP (262 PLAINTIFFS) LCDA. IVONNE GONZALEZ- MORALES P.O. BOX 9021828 SAN JUAN, PR 00902-1828	130091	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$899,000.00	Commonwealth of Puerto Rico	Unsecured	\$899,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
10 ALEMAN COLON, JOSE MANUEL PMB 2356 PO BOX 4956 CAGUAS, PR 00726	78777	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
11 ALERS NIEVES, LUIS A 3413 CALLE MELODIA ISABELA, PR 00662-5303	5597	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$48,910.00	Commonwealth of Puerto Rico	Unsecured	\$48,910.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
12 ALGARIN ORTIZ, OLGA I. #33 CALLE ETIOPE HACIENDO PALONA I LUQUILLO, PR 00773	93895	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
					Subtotal		Undetermined*
		Subtotal		Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
13 ALICEA COLON, LILLIAM I. PO BOX 285 PUNTA SANTIAGO, PR 00741	137384	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$57,807.07	Commonwealth of Puerto Rico	Unsecured	\$57,807.07
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
14 ALONSO FORTIER, RICARDO R URB MONTICIELO 110 CAUGUSTO RODRIGUEZ CAGUAS, PR 00725	9510	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$160,950.00*	Commonwealth of Puerto Rico	Unsecured	\$160,950.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
15 ALVARADO FERNANDEZ, ALEX M. URB ESTANCIAS EVELYMAR 403 CALLE GUAYACAN SALINAS, PR 00751	143747	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
16 ALVARADO HERNÁNDEZ, MARIO A. URBANIZACIÓN QUINTAS DE COAMO 10 CALLE PISCIS COAMO, PR 00769	95516	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
17 ALVARADO SOTOMAYOR, ROSALIE URB. EL EDEN CALLE B #52 COAMO, PR 00769	144492^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$49,000.00*	Commonwealth of Puerto Rico	Unsecured	\$49,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #144492 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
18 ALVARADO, JULIA B 1842 BRIDGE VIEW CIRCLE ORLANDO, FL 32824	20741	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
						Subtotal	Undetermined*
			Subtotal	Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
19 ALVAREZ ROSA, JUAN C-7 CALLE 1 ESTANCIOS DE SAN FERNANTO CAROLINA, PR 00985	97819	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$68,501.17	Commonwealth of Puerto Rico	Unsecured	\$68,501.17
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
20 ALVAREZ SANTANA, DANIEL 174-1 443 4TA SECCION VILLA CAROLINA CAROLINA, PR 00985	124717	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$12,400.00*	Commonwealth of Puerto Rico	Unsecured	\$12,400.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
21 ALZAS RODRIGUEZ, ESTHER PARCELAS JAUCA #266 CALLE 4 SANTA ISABEL, PR 00757	22985	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$68,349.88*	Commonwealth of Puerto Rico	Unsecured	\$68,349.88*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
22 ANDINO AYALA, GRISELLE P.O. BOX 40978-MINILLAS STATION SAN JUAN, PR 00940	162056	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
23 ANDUJAR CARRERO, ALEX A. HC-02 BOX 6689 FLORIDA, PR 00650-9107	30249	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$36,269.57	Commonwealth of Puerto Rico	Unsecured	\$36,269.57
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
24 ANDUJAR TORRES, RAFAEL CARR 987 KG. 1 BO LAS CROABAS FAJARDO, PR 00738	38897	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
25 ANGUEIRA DEL VALLE, KRISHNA AHMED 1440 MARLIN BAHIA VISTAMAR CAROLINA, PR 00983	42649	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
26 APONTE GOMEZ, JUAN C. C/AGUILEA B-8 URB. LOS CAMINOS SAN LORENZO, PR 00754	144218	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
27 APONTE HERNANDEZ, IVETTE Z1381 CALLE 25 RIO GRANDE, PR 00745	42689	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
28 APONTE MEDINA, MARITZA APONTE AP MEDINA BO SAN ISIDRO 454 CALLE 19 CANOVANAS, PR 00729	31994	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$63,260.87	Commonwealth of Puerto Rico	Unsecured	\$63,260.87
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
29 ARNAU AGUILAR, ANGEL L 3249 CALLE MONTE SANTO URB. MONTE VERDE MANATI, PR 00674	51172	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
30 ARROYO PEREZ, ANTONIA HC-1 BOX 7841 VILLALBA, PR 00766	97090	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$20,000.00*	Commonwealth of Puerto Rico	Unsecured	\$20,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
31 ARROYO TORRES, MARIA A PO BOX 414 VEGA ALTA, PR 00692	50230	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
32 ARZUAGA ROSA, NATIVIDAD PO BOX 289 SAN LORENZO, PR 00754-0289	12810	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$36,768.00	Commonwealth of Puerto Rico	Unsecured	\$36,768.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
33 ARZUAGA ROSA, PAULA PO BOX 1283 PMB 133 SAN LORENZO, PR 00754-1283	14629	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$32,916.00	Commonwealth of Puerto Rico	Unsecured	\$32,916.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
34 AYALA COLLAZO, MANUEL QUINTAS VALLE VERCH CARR 31 JUNCOS, PR 00777	136739	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
35 AYALA MELENDEZ, MIGDALIA JARDINES DE COUNTRY CLUB BJ-16 CALLE 116 CAROLINA, PR 00983	28157	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$90,239.81*	Commonwealth of Puerto Rico	Unsecured	\$90,239.81*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
36 BABILONIA MORALES, NERISSA PO BOX 8572 CAGUAS, PR 00726	60988	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
37 BADILLO MATOS, CARMEN A PO BOX 1386 AGUADA, PR 00602	32488	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$57,128.00	Commonwealth of Puerto Rico	Unsecured	\$57,128.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
38 BALLESTER-AROCHO, VIRGINIA I 819 VEREDA VALLE VERDE PONCE, PR 00716	97788	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$13,800.00*	Commonwealth of Puerto Rico	Unsecured	\$13,800.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
39 BALLESTER-AROCHO, VIRGINIA I. 819 VEREDA VALLE VERDE PONCE, PR 00716	109945	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$9,900.00*	Commonwealth of Puerto Rico	Unsecured	\$9,900.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
40 BARRETO REYES, ANA M. HC 2 BOX 16588 ARECIBO, PR 00612	63054	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
41 BATISTA SERRANO, ENID M. HC-01 BOX 1070-M ARECIBO, PR 00612	126174	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
42 BAUTISTA TORRES, JUAN A FERNANDO SANTIAGO URB. SAN MARTIN SUITE 17 SAN JUAN, PR 00924-4586	23397	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
43 BELGODERE MARRIETTI, JAIME A. VILLAS DE CARRARO 339 CALLE 51 SAN JUAN, PR 00926	137375	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$225,000.00*	Commonwealth of Puerto Rico	Unsecured	\$225,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
44 BERRIOS MARTINEZ, LOURDES I URB. ORIENTE, #228 MARTIN LUTHER KING LAS PIEDRAS, PR 00771	12530	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$21,280.35	Commonwealth of Puerto Rico	Unsecured	\$21,280.35
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
45 BERRIOS RIVERA, JOSE R PO BOX 905 TOA ALTA, PR 00954	16990	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$126,303.19*	Commonwealth of Puerto Rico	Unsecured	\$126,303.19*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
46 BONES CORA, NESTOR A QUINTAS DE GUASIMAS D 14 CALLE U ARROYO, PR 00714	33614	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
47 BONET GUERRA, SONIA I URB. JARDINES DE RINCON CALLE 2 D2 RINCON, PR 00677-2616	28549^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #28549 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
48 BORDONADA, PIERRE PELET HC-03 BOX 3336 FLORIDA, PR 00650	12524	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$105,929.10*	Commonwealth of Puerto Rico	Unsecured	\$105,929.10*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
49 BORRERO ALAMO, EDWIN PO BOX 43001 DEPT 243 RIO GRANDE, PR 00745	69371	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$166,705.00	Commonwealth of Puerto Rico	Unsecured	\$166,705.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
50 BOURDON MALDONADO, EDGARDO CONDOMINIO MIRAMAN TOWERS 721 CALLE HERNANDEZ APTO 4-L SAN JUAN, PR 00907	29042	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$90,769.89*	Commonwealth of Puerto Rico	Unsecured	\$90,769.89*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
51 BRUNO LABOY, HECTOR PO BOX 1032 YABUCOA, PR 00767	2078	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$5,189.90*	Commonwealth of Puerto Rico	Unsecured	\$5,189.90*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
52 BUENO MARTINEZ, JULIA I. 612 CALLE 6 BO. OBRERO SAN JUAN, PR 00915	132538	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$102,538.30	Commonwealth of Puerto Rico	Unsecured	\$102,538.30
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
53 BURGOS GARCIA, JOSE BO LA LOMA HC 01 BOX 3231 BARRANQUITAS, PR 00794-9647	3866	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$45,000.00	Commonwealth of Puerto Rico	Unsecured	\$45,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
54 BURGOS RIVERA, MAGALY URB EL CORTIJO 0028 CALLE 3 BAYAMON, PR 00956	19159^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #19159 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
55 CABALLERO MAYSONET, MYRNA R. RR 1 BOX 11646 MANATI, PR 00674-9714	94679	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$40,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$40,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
56 CABAN GUEITS, NILSIDA 315 CALLE ROSA #315 PONCE, PR 00721-3610	97691	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
57 CABAN MALDONADO, NOEL URB VALLE DE ANDALUCIA CALLE LORCA 2919 PONCE, PR 00728-3104	91490	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
58 CABEZA HERNANDEZ, ANGEL CALLE 17 W-14 SAN SOUCI BAYAMON, PR 00957	17166	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
59 CABRERA VELILLA, CARLOS A. URB HACIENDAS DE CARRAIZO I-10 CALLE 5 SAN JUAN, PR 00926	59789	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$170,025.42*	Commonwealth of Puerto Rico	Unsecured	\$170,025.42*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
60 CALAFF QUINONES, MIGUELINA PO BOX 2166 MOCA, PR 00676-2166	42566	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
					Subtotal		Undetermined*
			Subtotal	Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
61 CALZADA MILLAN, ONESIMO VILLA CAROLINA 12220 CALLE 63 CAROLINA, PR 00985-5307	52740	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$600.00*	Commonwealth of Puerto Rico	503(b)(9)	\$600.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
62 CAMACHO HERNANDEZ, MIGUEL ANGEL URB GLENVIEW GARDENS CASA A16 CALLE ESCOSIA PONCE, PR 00730	166989	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
63 CAMACHO ORTIZ, OSVALDO CARR-901 HC01 BOX 2192 MAUNABO, PR 00707	160027	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
64 CAMACHO PEREZ, JUDITH EXT PARQ ECUESTRE M28 CALLE 26 CAROLINA, PR 00987-8604	25697	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
65 CANCEL VELEZ, LILLIAM M. 19 URB. LOS MIRADORES ARECIBO, PR 00612-3220	97660	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
66 CARABALLO MALDONADO, RICARDO URB ESTANCIAS DE EVELYMAR #1215 CALLE BAMBU SALINAS, PR 00751	79479	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
67 CARDONA SANTANA, GAMALIEL VILLA LINARES K2 CALLE 16 VEGA ALTA, PR 00692-6630	64911	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$10,000.00*	Commonwealth of Puerto Rico	Unsecured	\$10,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
68 CARMONA COLON, MONICA A 3 CALLE HORTENSIA APT. 7-I SAN JUAN, PR 00926	28122	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$94,156.00	Commonwealth of Puerto Rico	Unsecured	\$94,156.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
69 CARMONA COLON, MONICA A. 3 CALLE HORTENSIA APT. 7-I SAN JUAN, PR 00926	20975	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$94,156.00	Commonwealth of Puerto Rico	Unsecured	\$94,156.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
70 CARMONA MULERO, CARMEN L. 23 B CALLE A LOS ANGELES YABUCOA, PR 00767	140130	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$251,121.00	Commonwealth of Puerto Rico	Unsecured	\$251,121.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
71 CARRASCO AYALA, WALESKA U-2 45 EXT, PARQUE ECUESTRE CAROLINA, PR 00987	59700	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$22,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$22,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
72 CARRASQUILLO SANTIAGO, CARMEN PO BOX 20248 SAN JUAN, PR 00928-0248	40974	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$46,479.12*	Commonwealth of Puerto Rico	Unsecured	\$46,479.12*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
73 CARRILLO FIGUEROA, ELIZABETH B-1 CALLE 3 VILLA NUEVA CAGUAS, PR 00727-6960	22631	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$7,459.36	Commonwealth of Puerto Rico	Unsecured	\$7,459.36
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
74 CARRION CEDENO, MARGARITA P.O. BOX 515 GURABO, PR 00778	21684	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
75 CARRION VEGA, MARIA R SANTA JUANITA 9NA SECC NG9 CALLE GEMA BAYAMON, PR 00956	3258	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
76 CARTAGENA RAMOS, JENIFFER URB. VILLA FORESTAL 718 MANATI, PR 00674	83792	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
77 CASASNOVAS MALDONADO, EVELYN URB SANTA MARIA 7116 CALLE DIVINA PROVIDENCIA PONCE, PR 00717-1019	40415	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
78 CASIANO ALICEA, ANABELLE PO BOX 892 JUANA DIAZ, PR 00795	114499	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$6,000.00*	Commonwealth of Puerto Rico	Unsecured	\$6,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
79 CASILLAS COLLZO, FRANCISCO J. RR-01 BUZON 4376 CIDRA, PR 00739	117829	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
80 CASTELLANOS-DILONE, PENELOPE COND. LOMA ALTA VILLAGE CALLE GRALTE EDIF. 808 APT. 2104 CAROLINA, PR 00987	87550	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$41,583.21	Commonwealth of Puerto Rico	Unsecured	\$41,583.21
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
81 CASTILLO SANTIAGO, GILDA M URB SABANERA 414 CAMINO MIRAMELINDAS CIDRA, PR 00739	30048	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$109,218.75	Commonwealth of Puerto Rico	Unsecured	\$109,218.75
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
82 CASTILLOVEITIA, LUIS M. URB. PROVINCIAS DEL RIO I #188 CALLE PORTUGUES COAMO, PR 00769	66734	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
83 CASTRO MARQUEZ, ELVIN 8316 LOOK OUT POINTE DR WINDERNERE, FL 34786	18251	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$125,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$125,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
84 CASTRO MARQUEZ, ELVIN 8316 LOOKOUT POINTE DR WINDERMERE, FL 34786	50483	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$250,000.00*	Commonwealth of Puerto Rico	Unsecured	\$250,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
85 CASTRO PIERLUISSI, ZOE URB. ESTANCIAS DEL GOLF 335 CALLE JUAN H. CINTON PONCE, PR 00730	100829	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
86 CHARRIEZ CLARK, CARLOS HC 71 BOX 2764 NARANJITO, PR 00719	4642	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$20,278.36	Commonwealth of Puerto Rico	Unsecured	\$20,278.36
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
87 CHERENA RIVERA, LUIS JAVIER 10075 GATE PARKWAY N 3014 JACKSONVILLE, FL 32246	68601	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
88 CHEVERE FRAGUADA, ZORAIDA JARD DE COUNTRY CLUB R1 CALLE 12 CAROLINA, PR 00983-1759	20600^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$35,000.00	Commonwealth of Puerto Rico	Secured	\$35,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #20600 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
89 CHEVERE FRAGUADA, ZORAIDA JARD DE COUNTRY CLUB R1 CALLE 12 CAROLINA, PR 00983-1759	20773^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$35,000.00*	Commonwealth of Puerto Rico	Secured	\$35,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #20773 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
90 CINTRON RIVERA, WILLIAM BO CORAZON 56-24 CALLE SAN PEDRO GUAYAMA, PR 00784	19832	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$51,905.73	Commonwealth of Puerto Rico	Unsecured	\$51,905.73
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
91 CLASS HERNANDEZ, NADIA E PO BOX 564 ANASCO, PR 00610	121402	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
92	CLAUDIO LA SANTA, CARLOS GABRIEL URB. JARDINES DEL VALENCIANO S-24 C/ ORQUIDEAS JUNCOS, PR 00777	160906	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$41,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$41,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
93	CLEMENTE ORTIZ, REINALDO A C/FERNANDEZ GARCIA 318 LUQUILLO, PR 00773	99164^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
							Subtotal	Undetermined*
			Subtotal		Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
^ Claim #99164 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims								
94	COLLAZO CLASS, JESUS RR 36 BOX 8320 SAN JUAN, PR 00926	42475	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$104,602.31	Commonwealth of Puerto Rico	Unsecured	\$104,602.31
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
95	COLLAZO PAGON, CARMEN LUISA EXT.SANTA TERESITA 4221 STA MONICA PONCE, PR 00730	89238	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
96	COLOM RODRIGUEZ, JAIME M EXT. LAGOS DE PLATA C/ 9 J-34 LEVITOWN, PR 00949	135469	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$162,914.54	Commonwealth of Puerto Rico	Unsecured	\$162,914.54
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
97 COLON ALVARADO, JOSE IVAN URB. VILLA CRISTINA E-5 CALLE 2 COAMO, PR 00769	70086	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
98 COLON CENTENO, EMMA HC 04 BOX 45763 CAGUAS, PR 00727-9020	1959	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$15,224.56*	Commonwealth of Puerto Rico	Unsecured	\$15,224.56*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
99 COLON MUNOZ, ISAAC COND. JARDIN SERENO C/LA CALLE LA CERAMICA APTO. 1903 CAROLINA, PR 00983	155468	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$101,040.60	Commonwealth of Puerto Rico	Unsecured	\$101,040.60
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
100 COLON NEGRON, ESMERALDA HC 2 BOX 9722 JUANA DIAZ, PR 00795	104019	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
101 COLON ORTIZ, LUIS O URB. VILLA DEL REY 4 C/23A #A-8 CAGUAS, PR 00727	78739	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
102 COLON PAGAN, CHRISTOPHER PO BOX 421 ADJUNTAS, PR 00601	173640	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00	Commonwealth of Puerto Rico	Unsecured	\$100,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
103 COLON PANTOJA, ROSA P.O. BOX 40862 SAN JUAN, PR 00940	21936	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$63,666.68*	Commonwealth of Puerto Rico	Unsecured	\$63,666.68*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
104 COLON QUINTANA, JUAN #215 CALLE EVARISTO HERNANDEZ BO MOGOTE CAYEY, PR 00736	163310	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$48,119.21*	Commonwealth of Puerto Rico	Unsecured	\$48,119.21*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
105 COLON RODRIGUEZ, RAFAEL A. HC 01 BOX 5727 SALINAS, PR 00751	136381	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
106 COLON SANTIAGO, JESSICA CALLE GUAMANI # 41 CIUDAD CENTRO PR CAROLINA, PR 00987	87320^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$68,960.00	Commonwealth of Puerto Rico	Unsecured	\$68,960.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #87320 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
107 COLON TORRES, NEYSHA URB EL COMANDANTE 872 CALLE MARIA GIUSTI SAN JUAN, PR 00924	121773^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$16,800.00*	Commonwealth of Puerto Rico	Secured	\$16,800.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #121773 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
108 CONCHITA E COX SCHUCK URB UNIVERSITY GARDENS 322A CALLE CLEMSON SAN JUAN, PR 00927	1845^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$91,000,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$91,000,000.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
						Subtotal	\$91,000,000.00*
			Subtotal	\$91,000,000.00*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #1845 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
Claim #1845 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
109 COOPERATIVA DE AHORRO Y CREDITO DE EMPLEADOS DE LA AUTORIDAD DE ENERGIA ELECTRICA COOPAE P.O. BOX 6416 BAYAMON, PR 00960-5416	137480	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$22,702.66*	Commonwealth of Puerto Rico	Secured	\$22,702.66*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
110 COREANO RIVERA, FELICITA COND SANTA MARIA 2 APT 606 SAN JUAN, PR 00924	61546	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
111 CORREA CORIANO, WANDA LUZ HC-03 BOX 14799 AGUAS BUENAS, PR 00703	123360	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
112 CORREA SANABRIA, JOANN 167 CALLE - LUZ MONTESORIA I AGUIRRE, PR 00704	139908	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$62,500.00*	Commonwealth of Puerto Rico	Unsecured	\$62,500.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
113 CORRES SOTO, MORAYMA CONDO. PARQUE JULIANA APT. 103 EDIF. 100 CAROLINA, PR 00987	26257^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$48,336.00	Commonwealth of Puerto Rico	503(b)(9)	\$48,336.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$48,336.00	Commonwealth of Puerto Rico	Secured	\$48,336.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$48,336.00	Commonwealth of Puerto Rico	Unsecured	\$48,336.00
		Subtotal		\$145,008.00		Subtotal	\$145,008.00

Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.

^ Claim #26257 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
114 CORTES SANCHEZ, LESLIE A URB BOSQUE DEL LAGO CALLE PLAZA 11 BE-3 TRUJILLO ALTO, PR 00976	46103	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$58,430.05*	Commonwealth of Puerto Rico	Unsecured	\$58,430.05*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
115 CORTES SANCHEZ, LESLIE A. URB. BOSQUE DEL LAGO CALLE PLAZA 11, BE-3 TRUJILLO ALTO, PR 00976	37302	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$58,430.05*	Commonwealth of Puerto Rico	Unsecured	\$58,430.05*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
116 CORTIJO ROMAN, YOLANDA CALLE CORTIJO 637 BARRIO OBRERO SANTURCE, PR 00915	115172	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
117 COSS FLORES, FELICIANO HC-70 BOX 25990 SAN LORENZO, PR 00754-9618	162859	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$52,939.29	Commonwealth of Puerto Rico	Unsecured	\$52,939.29
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
118 COTTO CONCEPCION, CARLOS E CARR 173 KM 5.0 BO. SUMIDERO AGUAS BUENAS, PR 00703	154772	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
119 COTTO HERNANDEZ, SARIBEL HC 645 BOX 6527 TRUJILLO ALTO, PR 00976	102248	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$49,961.71	Commonwealth of Puerto Rico	Unsecured	\$49,961.71
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
120 COTTO SERRANO, ANA C. CARR. 176 K5H3 CAMINO DON DIEGO CUPEY ALTO SAN JUAN, PR 00926-9740	137545^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$30,000.00	Commonwealth of Puerto Rico	Secured	\$30,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #137545 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
121 COTTON SANTIAGO, IRMARIAM URB VILLA FONTANA PARK 5GG5 C/PARQUE SAN JOSE CAROLINA, PR 00983	2879	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$53,581.39	Commonwealth of Puerto Rico	503(b)(9)	\$53,581.39
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
122 COUTO MARRERO, RUTH PO BOX 7651 CAGUAS, PR 00726	3029	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
123 CRESPO HERNANDEZ, DIONEL CALLE SERAFIN MENDEZ #57 MOCA, PR 00676	85685	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
124 CRESPO JIMENEZ, GERARDO L BC-14 CALLE 60 HILL MANSIONS SAN JUAN, PR 00926	160260	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
125 CRUZ BARRETO, MIRIAM R 215 CALLE FERPIER URB ALTURAS DE PARQUE ECUESTRE CAROLINA, PR 00987	136186^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$51,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$51,000.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
						Subtotal	\$51,000.00*
			Subtotal	\$51,000.00*			
		Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.					
^ Claim #136186 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
126 CRUZ BERRIOS, JUAN R PO BOX 1803 LAS PIEDRAS, PR 00771	26318^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$71,690.25*	Commonwealth of Puerto Rico	503(b)(9)	\$71,690.25*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
						Subtotal	\$71,690.25*
			Subtotal	\$71,690.25*			
		Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.					
^ Claim #26318 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
127 CRUZ CARLO, DAMARYS #26 CALLE SAXLY COY THE VILLAGE CEIBA, PR 00735	93885	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
						Subtotal	Undetermined*
			Subtotal	Undetermined*			
		Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.					

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
128 CRUZ CARLO, JOSE M. HC 66 BOX 10317 FAJARDO, PR 00738	31462^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$53,338.32	Commonwealth of Puerto Rico	503(b)(9)	\$53,338.32
					Commonwealth of Puerto Rico	Secured	\$53,338.32
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$53,338.32	Commonwealth of Puerto Rico	Unsecured	\$53,338.32
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$53,338.32		Subtotal	\$160,014.96
			Subtotal	\$160,014.96			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #31462 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
Claim #31462 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
129 CRUZ DE LA PAZ, WANDA I. URB VENUS GARDENS AF-22A CALLE TOLUCA SAN JUAN, PR 00926	24443	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$41,035.44	Commonwealth of Puerto Rico	503(b)(9)	\$41,035.44
					Commonwealth of Puerto Rico	Secured	\$41,035.44
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$41,035.44	Commonwealth of Puerto Rico	Unsecured	\$41,035.44
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$41,035.44		Subtotal	\$123,106.32
			Subtotal	\$123,106.32			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
130 CRUZ GONZALEZ, VANESSA URB SAN JUAN BAUTISTA B6 MARICAO, PR 00606	140174	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$75,245.00	Commonwealth of Puerto Rico	Unsecured	\$75,245.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
131 CRUZ JESUS, LUIS CECILIA GARCIA TUTORA HC 65 BOX 6380 PATILLAS, PR 00723-9345	13237	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
						Subtotal	Undetermined*
		Subtotal		Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
132 CRUZ MELENDEZ, MARIA E. HC-03 BOX 31560 MOROVIS, PR 00687	59006	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
133 CRUZ MONTES, NYDIA URB SAN RAFAEL C7 CALLE 1 CAGUAS, PR 00725	12397	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$66,303.64*	Commonwealth of Puerto Rico	Unsecured	\$66,303.64*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
134 CRUZ MUNIZ, ILIA M BOX 301 ANASCO, PR 00610	152642	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
135 CRUZ SANTIAGO, MARISOL URB MONTEMAR 16 AGUADA, PR 00602	2673	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
136 CRUZ VELEZ, SARA IVETTE ESTANCIAS ARAGON A-104 9163 CALLE MARINA PONCE, PR 00717	84680	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$48,000.00*	Commonwealth of Puerto Rico	Unsecured	\$48,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
137 CUADRADO ARROYO, LOURDES M 2 COND JARD SAN FRANCISCO APT 1012 SAN JUAN, PR 00927-6429	9727	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$44,775.12	Commonwealth of Puerto Rico	Unsecured	\$44,775.12
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
138 CUADRADO MATOS, CARMEN URB. ALT. SAN PEDRO T-15 CALLE SAN MARCOS FAJARDO, PR 00738	113845^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
					Commonwealth of Puerto Rico	Secured	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*		Subtotal	Undetermined*
		Subtotal	Undetermined*				
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #113845 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
139 DAVID N VARGAS MOYA, SANDRA RAMIREZ PEREZ P.O. BOX 787 CAMUY, PR 00627	154678	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00*	Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
140 DAVILA CRUZ, EDNA URB SABANA GDNS 1311 CALLE 28 CAROLINA, PR 00983-2910	43614^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #43614 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
141 DAVILA GARCIA, FELIX PO BOX 2643 BAYAMON, PR 00960	68081	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
142 DAVILA RIVERA, MELISSA HC-09 BOX 62634 CAGUAS, PR 00725-9253	22894	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$22,223.93*	Commonwealth of Puerto Rico	Unsecured	\$22,223.93*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
143 DE JESUS RIVERA, ANA I # 86 C/E PANEL 19 GUAYAMA, PR 00784	81877	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
144 DE JESUS RIVERA, ANA I. #86 C/E PANEL 19 GUAYAMA, PR 00784	97213	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
145 DE JESUS RIVERA, IRIS PO BOX 1542 CAROLINA, PR 00984-1542	38229^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #38229 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
146 DE JESUS ROJAS, JENNETTE HC 3 BOX 8259 CANOVANAS, PR 00729	48788	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
147 DE LA CRUZ CASTELLANO, VICTOR A. 3016 MONTE KOLIMA ST URB MONTE VERDE MANATI, PR 00674	10617	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$120,000.00	Commonwealth of Puerto Rico	Unsecured	\$120,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
148 DECLET BONET, ABIGAIL SIERRA BAYAMON 71 11 CALLE 59 BAYAMON, PR 00961	21903	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$12,500.00	Commonwealth of Puerto Rico	Unsecured	\$12,500.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
149 DEL CARMEN RUIZ CASTRO, MARIA CALLE 2 NUMERO 140 SAIN JUST TRUJILLO ALTO, PR 00976	40480^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$50,000.00*	Commonwealth of Puerto Rico	Secured	\$50,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #40480 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
150 DEL ROSARIO RIVERA-OLIVER, MARIA EL PLANTIO G 26 CALLE GUAYACAN TOA BAJA, PR 00949	58876	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$200,000.00	Commonwealth of Puerto Rico	Unsecured	\$200,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
151 DEL TORO CEBOLLERO, MYRNA P.O. BOX 1404 ANASCO, PR 00610	120781	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$15,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
152 DEL VALLE FRANCO, JOSE M RR-4 BOX 4866 CIDRA, PR 00739	157977	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
153 DELFINA LÓPEZ ROSARIO ET AL COLLECTIVELY (THE LOPEZ- ROSARIO PLAINTIFF GROUP); IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828	106588	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$4,315,200.00*	Commonwealth of Puerto Rico	Unsecured	\$4,315,200.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
154 DIAZ CARRILLO, CARMEN J COND GRANADA APT 2-C CALLE COSTA RICA 109 SAN JUAN, PR 00917-2418	156753	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
155 DIAZ CHAPMAN, SANDRA I 620 CALLE DESMERGO CRUZ VILLA PRADES SAN JUAN, PR 00924	45153	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
156 DIAZ CRUZ, LILLIAN L. JARDINES DE VALENCIA 1413 C/PEREIRA LEAL 631 RIO PIEDRAS, PR 00923	33790^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$69,611.74*	Commonwealth of Puerto Rico	Unsecured	\$69,611.74*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #33790 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
157 DIAZ ESPINOSA, JOSE PO BOX 3612 JUNCOS, PR 00777	9725	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$15,000.00	Commonwealth of Puerto Rico	Unsecured	\$15,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
158 DIAZ LOPEZ, CARMEN M. PO BOX 173 LARES, PR 00669	110995	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$36,424.64*	Commonwealth of Puerto Rico	Unsecured	\$36,424.64*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
159 DIAZ MEDINA, LOURDES T URB VILLA CAROLINA 389 CALLE 34 CAROLINA, PR 00985	42683	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
160 DIAZ PORTALATIN, JOSE L. CALLE RIO ESPIRITU SANTO D146 URB. RIVER EDGE HILLS LUQUILLO, PR 00773	154980	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,459.78*	Commonwealth of Puerto Rico	Unsecured	\$100,459.78*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
161 DIAZ RAMOS, JOSE URB SANTA JUANA 2 A26 CALLE 3 CAGUAS, PR 00725-2008	8362	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$35,643.80	Commonwealth of Puerto Rico	Unsecured	\$35,643.80
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
162 DIAZ RAMOS, SOLANIA URB VILLA CAROLINA 115-5 CALLE 73 CAROLINA, PR 00985	27615	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$18,139.54	Commonwealth of Puerto Rico	Unsecured	\$18,139.54
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
163 DISDIER RODRIGUEZ, DIANA AA-20 GUARIONEX URB. PARQUE DEL MONTE CAGUAS, PR 00727-7710	138419	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
164 ESCABI PADILLA, PORFIRIO CO YAMILEE ARROYO SEPULVEDA SERVICIOS LEGALES DE PR APARTADO 21370 SAN JUAN, PR 00928-1370	15393	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
165 ESCOBAR, ROSA PRADOS PO BOX 43001 PMB 209 RIO GRANDE, PR 00745	1118	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,922.54	Commonwealth of Puerto Rico	Unsecured	\$30,922.54
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
166 ESCRIBANO FUENTES, LUIS R. CALLE DEL PARQUE #218 APARTAMENTO 3-C SAN JUAN, PR 00912	89221	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
167 ESQUILIN CINTRON, ROSA BC5 CALLE YAGRUMO VALLE ARriba HEIGHTS CAROLINA, PR 00983	7830^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #7830 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
168 ESTERAS RIVERA, OLIVET CALLE TURABO H-29 URBANIZACION PARQUE LAS HACIENDAS CAGUAS, PR 00727	106578	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
169 ESTHER RIOS CRESPO / ESTHER RIOS DE SANTIAGO HC-6 BUZON 17664 SAN SEBASTIAN, PR 00685	13035	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$68,372.31*	Commonwealth of Puerto Rico	Unsecured	\$68,372.31*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
170 ESTRADA DEL VALLE, JANET URB. BONNEVILLE HEIGHTS CALLE AGUAS BUENAS # 20 CAGUAS, PR 00725	32282	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
171 ESTRADA NERIS, MODESTO HC 70 BOX 49505 SAN LORENZO, PR 00754	125481	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
172	ESTRADA VEGA, CARMEN B. CALLE 81 BLQ 95 CASA 3 SIERRA BAYAMON BAYAMON, PR 00961	37785^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
^ Claim #37785 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims								
173	FALCON RIVERA, FELIX A URB CIUDAD PRIMAVERA 1001 CALLE BOGOTA CIDRA, PR 00739	30306	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$94,220.44	Commonwealth of Puerto Rico	Unsecured	\$94,220.44
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
174	FARGAS RODRIGUEZ, MARIBEL PO BOX 1613 VALLE ARriba HEIGHTS CAROLINA, PR 00984	32955^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$58,658.96*	Commonwealth of Puerto Rico	Unsecured	\$58,658.96*
							Subtotal	\$58,658.96*
				Subtotal	\$58,658.96*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
^ Claim #32955 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims								
175	FEBO SERRANO, HECTOR NUMBER1384 CALLE ANTONIO ARROYO URBANIZACION SANTIAGO IGLESIAS SAN JUAN, PR 00921	10707	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
176	FEBRES ORTIZ, JOSE A. CALLE 27 NUM 488A PARCELAS FALU SAN JUAN, PR 00924	127937	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$75,000.00*	Commonwealth of Puerto Rico	Unsecured	\$75,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
177	FEBRES RODRIGUEZ, BRENDA LIZ C/BUCARE BUZONGO VILLAS DE COMBALADA I RIO GRANDE, PR 00745	107168	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
178	FEBUS RODRIGUEZ, ROBERTO URB SANTIAGO IGLESIAS CALLE FERRER FERRER #1350 RIO PIEDRAS SAN JUAN, PR 00921	39663^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$342,816.29*	Commonwealth of Puerto Rico	503(b)(9)	\$342,816.29*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$342,816.29*	Commonwealth of Puerto Rico	Secured	\$342,816.29*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*		Subtotal	\$685,632.58*
			Subtotal		\$685,632.58*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
^ Claim #39663 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims								
179	FELICIANO APONTE, REGALADA 5391 CALLE BAGAZO PONCE, PR 00728	142420	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
180	FELIX TORRES, EDGAR URB JARDINES DE GUAMANI C5 CALLE 9 GUAYAMA, PR 00784	26673	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
181	FERGELEC CINTRON, RAYMOND 200 COND JDNS DE SAN FERNANDO APT 209 CAROLINA, PR 00987	39012	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$111,882.85	Commonwealth of Puerto Rico	Unsecured	\$111,882.85
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
182 FERNANDEZ HERNANDEZ, ISIDRO PO BOX 453 AGUAS BUENAS, PR 00703-0453	25213	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
183 FERRER RODRIGUEZ, RAFAEL CG-15 VIDAL RIOS LEVITTOWN LAKES TOA BAJA, PR 00949	149062	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$24,400.00*	Commonwealth of Puerto Rico	Unsecured	\$24,400.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
184 FIGUEROA CARRILLO, ELIA J BOX 40676 SAN JUAN, PR 00940-0676	7289	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$56,042.20	Commonwealth of Puerto Rico	Unsecured	\$56,042.20
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
185 FIGUEROA CASTRERO, ESTHER E URB VISTAS DEL MAR 2235 CALLE MARLIN PONCE, PR 00716	166769	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$55,434.97	Commonwealth of Puerto Rico	Unsecured	\$55,434.97
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
186 FIGUEROA LUGO, MIGUEL E PO BOX 282 SABANA GRANDE, PR 00637	21722	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$68,061.56	Commonwealth of Puerto Rico	503(b)(9)	\$68,061.56
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
187 FIGUEROA RESTO, IRAIDA 45 ANDROMEDAS URB LOS ANGELES CAROLINA, PR 00979	19238	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$78,000.00	Commonwealth of Puerto Rico	Unsecured	\$78,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
188 FLORES CRUZ, LEILA M. PO BOX 673 JUNCOS, PR 00777	21956	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
189 FLORES RIVERA, JORGE D. 147 CAMINO TRUITORTAS CIDRA, PR 00739	132445	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
190 FLORES SANTOS, JOSE D. URB. VILLAS DE GURABO D-24 CALLE 2 GURABO, PR 00778	143988	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$69,299.66	Commonwealth of Puerto Rico	Unsecured	\$69,299.66
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
191 FLORES, RICARDO VELAZQUEZ URB. FOREST HILLS CALLE 22 D-4 BAYAMON, PR 00959	38084	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$99,958.15	Commonwealth of Puerto Rico	Unsecured	\$99,958.15
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
192 FONTANEZ COSME, MARIA A URB LA RAMBLA 1796 SIERVAS DE MARIA PONCE, PR 00730	33872	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$154,031.29	Commonwealth of Puerto Rico	Unsecured	\$154,031.29
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
193 FONTANEZ ORTIZ, JOSE I PMB 327 BOX 4956 CAGUAS, PR 00726	11185	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$72,606.29*	Commonwealth of Puerto Rico	Unsecured	\$72,606.29*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
194 FRANCISCO BELTRAN ET AL (4,593 PLAINTIFFS) COLLECTIVELY (THE "BELTRAN CINTRON PLAINTIFF GROUP") CIVIL CASE NUM. K AC2009 -0805/TSPR AC 2016-0120 C/O IVONNE GONZALEZ-MORALES ATTORNEY FOR BELTRAN CINTRON PLAINTIFF GROUP P.O. BOX 9021828 SAN JUAN, PR 00902-1828	93199	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$15,283,000.00*	Commonwealth of Puerto Rico	Unsecured	\$15,283,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
195 GABRIEL RODRIGUEZ, REBECA URB SUMMIT HLS 635 CALLE YUNQUE SAN JUAN, PR 00920-4339	1547	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
196 GARAY MARRERO, JESSICA HC 1 BOX 5057 COROZAL, PR 00783	106678	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
197 GARCIA FEBO, KEYLA Y PO BOX 187 CANOVANAS, PR 00729	27605^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$43,454.52	Commonwealth of Puerto Rico	503(b)(9)	\$43,454.52
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$43,454.52	Commonwealth of Puerto Rico	Secured	\$43,454.52
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$43,454.52	Commonwealth of Puerto Rico	Unsecured	\$43,454.52
		Subtotal		\$130,363.56	Subtotal		\$130,363.56

Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.

^ Claim #27605 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
198 GARCIA BARRETO, NELSON URB PARQUE ECUESTRE H 20 CALLE GALGO JR CAROLINA, PR 00987	28846	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
					Subtotal		Undetermined*
		Subtotal		Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
199 GARCIA BELTRAN, JOSE A HC 71 BOX 2704 NARANJITO, PR 00719	5999	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
					Subtotal		Undetermined*
		Subtotal		Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
200 GARCIA DIAZ, JOSE J. #45 CAOBA URB. MANSIONES DE JUNCOS JUNCOS, PR 00777	109179	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
201 GARCIA GONZALEZ, MARIA S. HC 01 BOX 3663 BARRANQUITAS, PR 00794	53077	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
202 GARCIA LOPERENA, ELISA M. CALLE LOS LOPTRONA #96 MOCA, PR 00676-5023	147310^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$16,530.00*	Commonwealth of Puerto Rico	503(b)(9)	\$16,530.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
					Subtotal		\$16,530.00*
			Subtotal	\$16,530.00*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #147310 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
203 GARCIA MARTINEZ, JUANITA CALLE 14 T-49 URB. LAGOS DE PLATA LEVITTOWN TOA BAJA, PR 00949	2082^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$30,000.00*	Commonwealth of Puerto Rico	Secured	\$30,000.00*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
				Subtotal		\$60,000.00*	
			Subtotal	\$60,000.00*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #2082 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
204 GARCIA MORALES, VICTOR RAFAEL URB LA PLANICIE CALLE 5 F 21 CAYEY, PR 00736	13329	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$56,253.87	Commonwealth of Puerto Rico	503(b)(9)	\$56,253.87
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
205 GARCIA RULLAN, LETICIA LEVITOWN STATION PO BOX 50364 TOA BAJA, PR 00950-0364	10048	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
206 GERMAN MONTALVO BONILLA CALLE 7 FF1 BAYAMON, PR 00959	32914	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
207 GIERBOLINI RODRIGUEZ, MARIO VILLA MADRID CALLE-2A5 COAMO, PR 00769	41217	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$98,973.50	Commonwealth of Puerto Rico	Unsecured	\$98,973.50
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
208 GONZALEA ROSADO, MATRA ENID RR 4 BOX 35691 CIDRA, PR 00739	30894	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$57,564.04	Commonwealth of Puerto Rico	Unsecured	\$57,564.04
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
209 GONZALES RUIZ, AUREA M. PO BOX 695 AGUADA, PR 00602	113106	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
210 GONZALEZ BENITEZ, ANA I. HC 04 BOX 15240 CAROLINA, PR 00987	68120	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
211 GONZALEZ BENITEZ, LINA IVETTE HC-04 BOX 15240 CAROLINA, PR 00987	67949	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
212 GONZALEZ CRUZ, JUAN CARLOS PO BOX 454 DORADO, PR 00646	20956	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
213 GONZALEZ CRUZ, VICTOR LUIS PO BOX 454 DORADO, PR 00646	13440	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
214 GONZALEZ GONZALEZ, CARLOS HC 03 BOX 31051 AGUADA, PR 00602	6436	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$11,573.42	Commonwealth of Puerto Rico	503(b)(9)	\$11,573.42
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
215 GONZALEZ GONZALEZ, RAMON E C/ VIZCARRONDO #15 APT 405 EDIF SENDEROS DEL ROBLE CAGUAS, PR 00725	122608	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
216 GONZALEZ MARTINEZ, HECTOR HC 3 BOX 9498 SAN GERMAN, PR 00683-9741	1537	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
217 GONZALEZ RIVERA, MARIA R COLINAS SAN FRANCISCO 72 CMADELINE AIBONITO, PR 00705	156615	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$4,599.00*	Commonwealth of Puerto Rico	503(b)(9)	\$4,599.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
218 GONZALEZ RIVERA, MARIA R. URB COLINAS SAN FRANCISCO 72 CALLE MADELINE AIBONITO, PR 00705	155542	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
219 GONZALEZ ROMAN, ANA M M URB EL ALAMO E26 CALLE GUADALUPE GUAYNABO, PR 00969-4513	83644	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$14,005.44*	Commonwealth of Puerto Rico	Unsecured	\$14,005.44*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
220 GONZALEZ ROMAN, LYDIA E. VILLA CAROLINA 19551 CALLE 530 CAROLINA, PR 00985-3108	62319	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$11,518.32*	Commonwealth of Puerto Rico	Unsecured	\$11,518.32*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
221 GONZALEZ ROSADO, JUAN C. HC-06 BOX 15139 COROZAL, PR 00783	137396	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
222 GONZALEZ SANTIAGO, DAMARIS URB BRISAS DE CANOVANAS 124 CALLE ALONDRA CANOVANAS, PR 00729	41794	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$127,540.45	Commonwealth of Puerto Rico	Unsecured	\$127,540.45
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
223 GONZALEZ SANTIAGO, MIRIAM HH-24 CALLE 234 CAROLINA, PR 00982	46360	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$53,190.64*	Commonwealth of Puerto Rico	Unsecured	\$53,190.64*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
224 GONZALEZ SOTO, HECMARY 100 COND LA CEIBA APT 1409 PONCE, PR 00717-1807	74480	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
225 GONZALEZ VARGAS, MIGUEL A URB PASEO LOS CORALES 2 731 CALLE MAR DE BENGAL DORADO, PR 00646-3248	45135^	Employees Retirement System of	503(b)(9)	\$3,551.00*	Commonwealth of Puerto Rico	503(b)(9)	\$3,551.00*
		the Government of the			Commonwealth of Puerto Rico	Secured	\$3,551.00*
		Commonwealth of Puerto Rico					
		Employees Retirement System of	Secured	\$3,551.00*		Subtotal	\$7,102.00*
		the Government of the					
		Commonwealth of Puerto Rico					
		Subtotal		\$7,102.00*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #45135 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
226 GUEVAREZ GARCIA, MODESTO R SAN JOSE EDF 5 APT 273 C SICILIA SAN JUAN, PR 00923	25582	Employees Retirement System of	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		the Government of the					
		Commonwealth of Puerto Rico					
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
227 GUITIERREZ TORRES, LUZ M CONDOMINIO ACUA PARQUE 5 A TOA BAJA, PR 00949	30533	Employees Retirement System of	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
		the Government of the					
		Commonwealth of Puerto Rico					
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
228 GUZMAN MACHUCA, ZAMAYRA URB SIERRA BERDECIA C/ FALCON F 22 GUAYNABO, PR 00969	115112^	Employees Retirement System of	Secured	\$16,603.35*	Commonwealth of Puerto Rico	Secured	\$16,603.35*
		the Government of the					
		Commonwealth of Puerto Rico					
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #115112 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
229 GUZMAN SANTIAGO, JESUS CO LUIS E MUNOZ MELENDEZ HC 2 BOX 5205 VILLALBA, PR 00766-9723	67498	Employees Retirement System of	Unsecured	\$37,330.31	Commonwealth of Puerto Rico	Unsecured	\$37,330.31
		the Government of the					
		Commonwealth of Puerto Rico					
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
230 HERNANDEZ RAMIREZ, CARMEN S LOMAS VERDES 3V10 CALLE HECTOR RAMOS RIVERA BAYAMON, PR 00956-3320	25520	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
231 HERNANDEZ GONZALEZ, LUZ M M-29 CALLE WILSON URB. PARKVILLE. ESTE GUAYNABO, PR 00969	8594	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$64,626.96	Commonwealth of Puerto Rico	Unsecured	\$64,626.96
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
232 HERNANDEZ GONZALEZ, ZAIDA 505 CALLE BALEARES PUERTO NUEVO SAN JUAN, PR 00920	31067^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$26,824.75	Commonwealth of Puerto Rico	Unsecured	\$26,824.75
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #31067 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
233 HERNANDEZ MENDOZA, ZORAIDA STA JUANITA AS 4 CALLE 28 BAYAMON, PR 00956	28066	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
234 HERNANDEZ MERCADO, ANTONIO PD-1 CALLE 11 / URB. EL CONQUISTADOR TRUJILLO ALTO, PR 00976	139277	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$129,606.66*	Commonwealth of Puerto Rico	Unsecured	\$129,606.66*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
235 HERNANDEZ RODRIGUEZ, EILEEN URB. SANTA JUANITA CALLE DAMASCO DB-29 10M SECCION BAYAMON, PR 00956	160632	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
236 HERNANDEZ RODRIGUEZ, JOSE HC 7 BOX 75478 SAN SEBASTIAN, PR 00685	6501	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
237 HERNANDEZ SANCHEZ, JUAN R. MANSIONES DE CAROLINA NN 30 CALLE YAUREL CAROLINA, PR 00987	22232	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
238 HERNÁNDEZ SÁNCHEZ, JUAN R. MANSIONES DE CAROLINA NN30 CALLE YAUREL CAROLINA, PR 00987-8119	23402	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
239 HILERIO HERNANDEZ, LUZ HC 6 BOX 66106 AGUADILLA, PR 00603	64064^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$45,520.67*	Commonwealth of Puerto Rico	Unsecured	\$45,520.67*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #64064 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
240 IRIZARRY ALICEA, GLADYS A. CALLE ZAFIRO #80 GOLDEN GATE CAPARRA HEIGHTS GUAYNABO, PR 00968-3415	56467	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$72,663.00	Commonwealth of Puerto Rico	Unsecured	\$72,663.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
241	IRIZARRY CACERES, SONIA M CALLE YAUREL 3025 EXT MONTE SOL CABO ROJO, PR 00623	7660^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9) Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #7660 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
242	ISAAC CRUZ, SUHEIL VILLAS DE LOIZA AA 29 C/46A CANOVANAS, PR 00729	44996	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Commonwealth of Puerto Rico	503(b)(9) \$25,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
243	ISALES CARMONA, MARITZA URB LOMAS DE CAROLINA 2A 10 CALLE YUNQUESITO CAROLINA, PR 00987	27853^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$135,960.00*	Commonwealth of Puerto Rico	Secured \$135,960.00*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$14,040.00*	Commonwealth of Puerto Rico	Unsecured \$14,040.00*
				Subtotal	\$150,000.00*	Subtotal	\$150,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #27853 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
244	JA FIGUEROA, JAMYLETTE PO BOX 370395 CAYEY, PR 00737	138250	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
245	JAUREGUI CASTRO, NORA Y1-15 CALLE VERSALLES URB PARK GARDENS SAN JUAN, PR 00926	56031	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$120,566.65*	Commonwealth of Puerto Rico	503(b)(9) \$120,566.65*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
246 JEANNETTE ABRAMS-DIAZ ET AL (1084 PLAINTIFFS) COLLECTIVELY (THE "ABRAMS-DIAZ PLAINTIFF GROUP") CIVIL CASE NUM. K AC2005-5021 ABRAMS-DIAZ PLAINTIFF GROUP (1,084 PLAINTIFFS) LCDR IVONNE GONZALEZ-MORALES P.O. BOX 9021828 SAN JUAN, PR 00902-1828	104127	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$6,829,644.40*	Commonwealth of Puerto Rico	Unsecured	\$6,829,644.40*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
247 JESUS ORTIZ, AMARILIS BRISAS DE CANOVANAS 7 CALLE TORTOLA CANOVANAS, PR 00729-2997	137485	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,336.00*	Commonwealth of Puerto Rico	Unsecured	\$30,336.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
248 JIMENEZ BARRETO, EDWIN E. HC-01 BOX 11363 CAROLINA, PR 00987	153120	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$92,234.87	Commonwealth of Puerto Rico	Unsecured	\$92,234.87
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
249 JIMENEZ CRUZ, GLORIA C- #2 CALLE 36-5TA TURABO GARDENS CAGUAS, PR 00727	120816	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
250 JIMENEZ MONTES, JOSE HIGHLAND PARK SABANA LLANA CALLE ANON 714 SAN JUAN, PR 00924	8115^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$190.77	Commonwealth of Puerto Rico	Secured	\$190.77
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #8115 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
251 JIMENEZ RAMOS, JULIA MERCEDES P.O. BOX 126 JUANA DIAZ, PR 00795	135658	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
252 JIMENEZ VELEZ, GLENDALEE RR04 BOX 7491 CIDRA, PR 00739	44091	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$22,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$22,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
253 JOHSON ROSARIO, EVELYN J 424 CALLE OLOT VILLA CADIZ SAN JUAN, PR 00923	28524^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$42,192.96	Commonwealth of Puerto Rico	503(b)(9)	\$42,192.96
					Commonwealth of Puerto Rico	Secured	\$42,192.96
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$42,192.96	Commonwealth of Puerto Rico	Unsecured	\$42,192.96
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$42,192.96		Subtotal	\$126,578.88
			Subtotal	\$126,578.88			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #28524 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
254 JOSE LUIS ALVAREZ VALLE - SOLE INHERITOR OF THE LATE DAVID ALVAREZ VALLE JOSE LUIS ALVAREZ VALLE PO BOX 10386 PONCE, PR 00732-0386	131270	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00*	Commonwealth of Puerto Rico	Unsecured	\$100,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
255 JOUBERT, ADEMARIS RODRIGUEZ URB. MIRAFLORES 24-9 C/11 BAYAMON, PR 00857	129561	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
256 JUAN PÉREZ-COLÓN ET AL (324 PLAINTIFFS) COLLECTIVELY (THE "PÉREZ-COLÓN PLAINTIFF GROUP") CIVIL CASE NUM. K AC1990-0487 LCDR. IVONNE GONZÁLEZ-MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828	104175	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$1,469,956.00*	Commonwealth of Puerto Rico	Unsecured	\$1,469,956.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
257 JUSINO HENRY, ANDRES EL SISTEMA DE RETIRO DE PR JARDINES DE SANTA ANA A-16 COAMO, PR 00769	46073	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$50,000.00	Commonwealth of Puerto Rico	Unsecured	\$50,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
258 LARACUENTE ORTIZ, EDNA I HC 07 BOX 2402 PONCE, PR 00731	134760	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
259 LAUREANO MERCADO, ZENaida B5 CALLE ROSA VILLA LAS VILLA LAS MERCEDES CAGUAS, PR 00725	108035	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
260 LEBRON ALVARADO, LUIS I CAMINO DE LOS BUCARES #56 SABANERA DEL RIO GURABO, PR 00778	11189	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$66,871.88*	Commonwealth of Puerto Rico	Unsecured	\$66,871.88*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
261 LEBRON SOTO, MIRIAM BB-20 GUARIONEX URB PARQUE DEL MONTE CAGUAS, PR 00727-7710	117431	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$12,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$12,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
262 LEBRON, MARIAM SANCHEZ HC 4 BOX 4001 HUMACAO, PR 00791-9401	16946	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
263 LEON CARTAGENA, MARIA W URB MANSIONES DE COAMO B17 BOX 504 COAMO, PR 00769	136775	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
264 LEON QUINONES, NANCY P.O. BOX 800176 COTO LAUREL, PR 00780	145225^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #145225 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
265 LIMERY DONES, ABRAHAM C/ LEILA U-20 URB. LEVITOWN TOA BAJA, PR 00949	25267^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$40,773.24*	Commonwealth of Puerto Rico	503(b)(9)	\$40,773.24*
					Commonwealth of Puerto Rico	Secured	\$40,773.24*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$40,773.24*	Commonwealth of Puerto Rico	Unsecured	\$40,773.24*
						Subtotal	\$122,319.72*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$40,773.24*			
		Subtotal		\$122,319.72*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #25267 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
Claim #25267 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
266 LOBETO SANFELIZ, INES PO BOX 2055 ISABELA, PR 00662	2889^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45	Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45
					Commonwealth of Puerto Rico	Secured	\$20,923.45
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$20,923.45	Commonwealth of Puerto Rico	Unsecured	\$20,923.45
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$20,923.45		Subtotal	\$62,770.35
			Subtotal	\$62,770.35			

Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.

^ Claim #2889 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims

267 LOBETO SANFELIZ, INES PO BOX 2055 ISABELA, PR 00662	47464^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45	Commonwealth of Puerto Rico	503(b)(9)	\$20,923.45
					Commonwealth of Puerto Rico	Secured	\$20,923.45
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$20,923.45		Subtotal	\$41,846.90
			Subtotal	\$41,846.90			

Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.

^ Claim #47464 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims

268 LOPEZ LOPEZ, LIZETTE JARDIN DORADO 21168 CALLE VERSALLES DORADO, PR 00646	8043	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
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Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.

269 LOPEZ LUGO, ADELINA HC 4 BOX 8195 JUANA DIAZ, PR 00795-9846	116519	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$17,483.61*	Commonwealth of Puerto Rico	Unsecured	\$17,483.61*
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Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
270 LOPEZ MUNDO, NANCY Q692 CALLE 2C JOSE S. QUINONES CAROLINA, PR 00985	35652	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$3,816.00*	Commonwealth of Puerto Rico	Unsecured	\$3,816.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
271 LOPEZ ROSARIO, JESSICA CONDOMINIO JARDINES DE MONTE ALTO 325 CALLE 1 BOX 17 TRIJILLO ALTO, PR 00976-4942	27474	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
272 LORENZI RODRIGUEZ, DIANA Y 109 CALLE SEGUNDO BERNIER COAMO, PR 00769	23870^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #23870 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
273 LUGO FELICIANO, NIXON H.C.01 BOX 6729 GUAYANILLA, PR 00656	33208	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$159,039.25	Commonwealth of Puerto Rico	Unsecured	\$159,039.25
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
274 LUGO RIOS, GLORIA PO BOX .1143 ANASCO, PR 00610	55462	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
275 LUNA DE JESUS, MIGUEL A 500 AVE NORFE APT. 1405 VISTA DE MONTECASINO TOA ALTA, PR 00953	2194	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$29,350.00*	Commonwealth of Puerto Rico	Unsecured	\$29,350.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
276	LUZ M. LOPEZ ORTIZ, GABRIEL MARRERO LOPEZ & BRYAN MARRERO LOPEZ PO BOX 371011 CAYEY, PR 00737-1011	22694	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$332,007.92	Commonwealth of Puerto Rico	Unsecured	\$332,007.92
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
277	MADLINE ACEVEDO CAMACHO ET AL. (2,818 PLANTIFFS) (COLLECTIVELY THE "ACEVEDO CAMACHO PLAINTIFF GROUP"); CASP CASE NUM. 2016-05-1340 PO BOX 9021828 SAN JUAN, PR 00902-1828	103072	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$8,990,000.00	Commonwealth of Puerto Rico	Unsecured	\$8,990,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
278	MAESTRE GONZALEZ, HECTOR 610 CONCEPCION VERA AYALA MOCA, PR 00676	12550	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$70,576.24	Commonwealth of Puerto Rico	Unsecured	\$70,576.24
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
279	MALDONADO REYES, VILMA 616 CALLE BALIARES PUERTO NUEVO SAN JUAN, PR 00920	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	
					Commonwealth of Puerto Rico	Secured	Undetermined*	
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
						Subtotal	Undetermined*	
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*			
		Subtotal		Undetermined*				
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
280	MALDONADO, PRISCILA VEGA P O BOX 939 JAYUYA, PR 00664	18255	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
281 MANTILLA SIVERIO, NORMA 181 CALLE JOSE CHEITO CORCHADO ISABELA, PR 00662	141435	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$19,954.13*	Commonwealth of Puerto Rico	503(b)(9)	\$19,954.13*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
282 MARCANO CUADRADO, MYRIAM URB JOSE MERCADO U82 CALLE WASHINGTON CAGUAS, PR 00725-4534	18654	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$27,133.92	Commonwealth of Puerto Rico	Unsecured	\$27,133.92
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
283 MARCANO DIAZ, GAMIOLLIE C/ 1 F-1 RPTO. SAN JOSE PO BOX 424 GURABO, PR 00778	17458	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
284 MARCHANY MORALES, NILDA J. PO BOX 360437 SAN JUAN, PR 00936-0437	71982	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$24,625.90*	Commonwealth of Puerto Rico	Unsecured	\$24,625.90*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
285 MARCIAL HERNANDEZ, RICARDO URB LOS AIRES 128 CALLE NEON ARECIBO, PR 00612-8863	27174	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$89,000.69	Commonwealth of Puerto Rico	Unsecured	\$89,000.69
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
286 MARCIAL RAMOS, REINALDO #25 BRANDON PO BOX 634 ENSENADA GUANICA, PR 00647	80993	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
287 MARCIAL TORRES, MARITZA PO BOX 1418 ARROYO, PR 00714	19751	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$45,000.00*	Commonwealth of Puerto Rico	Unsecured	\$45,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
288 MARIN MARQUEZ, CYNTHIA BUENA VENTURA BZN 179 CALLE DALIA CAROLINA, PR 00987	87386^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,800.00*	Commonwealth of Puerto Rico	Unsecured	\$100,800.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #87386 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
289 MARIN RESTO, NOE C JULIO MILLAN D14 RIO GRANDE, PR 00745	131679	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$73,664.00*	Commonwealth of Puerto Rico	Unsecured	\$73,664.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
290 MARQUEZ CONCEPCIO, MIGUEL A URB PARQUE ESCUESTRE D4 CALLE 37 CAROLINA, PR 00987	5602	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
291 MARQUEZ CRUZ, RAFAEL A. PO BOX 39 DORADO, PR 00646	112223	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$9,328.20	Commonwealth of Puerto Rico	Unsecured	\$9,328.20
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
292 MARQUEZ DE JESUS, JESUS M. PO BOX 252 BO CACAO ALTO PATILLAS, PR 00723	31197	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$76,104.99	Commonwealth of Puerto Rico	503(b)(9)	\$76,104.99
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
293	MARQUEZ ESCOBAR, EVELYN T PO BOX 810386 CAROLINA, PR 00981-0386	29328	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$28,000.00*	Commonwealth of Puerto Rico	Unsecured	\$28,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
294	MARRERO RIVERA, HILARIO APTO 231 VILLALBA VILLALBA, PR 00766	121917	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
295	MARSHALL GANDIA, XIOMARA P.O. BOX 2120 RIO GRANDE, PR 00745	110111	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
						Commonwealth of Puerto Rico	Secured	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*		Subtotal	Undetermined*
				Subtotal	Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
296	MARTINEZ ACOSTA, MARISELLE URB LITHEDA HEIGHTS 569 CALLE CAMUS SAN JUAN, PR 00926	117643	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$49,156.53*	Commonwealth of Puerto Rico	Unsecured	\$49,156.53*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
297	MARTINEZ GONZALEZ, MILDRED HC-02 BOX 8478 JUANA DIAZ, PR 00795	155955	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
298	MARTINEZ IRIZARRY, FRANCISCO PO BOX 949 SAN GERMAN, PR 00683	10301	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$32,870.00*	Commonwealth of Puerto Rico	Unsecured	\$32,870.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
299 MARTINEZ MALDONADO, SONIA 437 SECTOR CAMPO ALEGRE UTUADO, PR 00641	152937	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$65,573.71*	Commonwealth of Puerto Rico	Unsecured	\$65,573.71*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
300 MARTINEZ MALDONADO, SONIA N 437 SECTOR CAMPO ALEGRE UTUADO, PR 00641	158665	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$65,573.71*	Commonwealth of Puerto Rico	Unsecured	\$65,573.71*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
301 MARTINEZ SANCHEZ, ANA I URB RIO HONDO 2 AL22 CALLE RIO LAJAS BAYAMON, PR 00961-3241	34427	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$39,000.00*	Commonwealth of Puerto Rico	Unsecured	\$39,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
302 MARTINEZ SANTIAGO, RAMON APARTADO 1007 SALINAS SALINAS, PR 00751	142406	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
303 MARTINEZ SOLIS, HECTOR URB SAN JOSE B5 CALLE 2 PATILLAS, PR 00723	164792	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
304 MARTINEZ SOTO, IVELISSE URB. VISTA DE RIO GRANDE II CALLE CASIA #532 RIO GRANDE, PR 00745	15321	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$96,603.28	Commonwealth of Puerto Rico	Unsecured	\$96,603.28
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
305 MARTINEZ SOTOMAYOR, RUPERTO 94 LUZ RADIANTE PONCE, PR 00716-2529	32649	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$97,544.07	Commonwealth of Puerto Rico	Unsecured	\$97,544.07
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
306 MASSA SANCHEZ, JOSE A PO BOX 1265 CANOVANAS, PR 00729	31382	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
307 MASSANET NOVALES, WANDA I. URB. PARK GARDENS CALLE ZION U1-7 SAN JUAN, PR 00926	36274	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
308 MATEO AVILA, WILNERYS VILLAS DE LOIZA AC 2 CALLE 25 CANOVANAS, PR 00729	53904	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$86,785.68	Commonwealth of Puerto Rico	Unsecured	\$86,785.68
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
309 MATIAS NIEVES, LAURA URB SABANERA 120 CAMINO DE LAS TRINITARIAS CIDRA, PR 00739-9470	17276	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$216,918.81	Commonwealth of Puerto Rico	Unsecured	\$216,918.81
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
310 MATOS ORTIZ, LUIS R PO BOX 907 CIDRA, PR 00739	10040	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$145,847.00	Commonwealth of Puerto Rico	Unsecured	\$145,847.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
311 MATOS SANCHEZ, OTONIEL APT.948 COMERIO, PR 00782	89626	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
312 MAYSONET RUIZ, IVONNE CALLE 90 BLG 92 #70 VILLA CAROLINA CAROLINA, PR 00985	46586	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$102,908.99*	Commonwealth of Puerto Rico	Unsecured	\$102,908.99*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
313 MEDINA HERNANDEZ, MIGDALIA AV DE DIEGO APT 1007 2 COOP SAN FRANCISCO RIO PIEDRAS, PR 00927	17637	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
314 MEDINA ORTIZ, WANDA C. 297 CALLE BALDRICH SAN JUAN, PR 00912	42269^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #42269 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
315 MEDINA ROSA, CAROL R URB. LA RIVIERA #1260 CALLE 42 SE SAN JUAN, PR 00921	43898	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$37,000.00*	Commonwealth of Puerto Rico	Unsecured	\$37,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
316 MEDINA SANABRIA, JOSE A URB. JARDINES DE GUANAJIBO #218 MAYAGUEZ, PR 00682	5142	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
317 MELENDEZ DELANOY, MARIA L RR1 BOX 6771 GUAYAMA, PR 00784	25426	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$58,288.92*	Commonwealth of Puerto Rico	503(b)(9)	\$58,288.92*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
318 MELENDEZ OTERO, ANGELES D. PO BOX 367 CIALES, PR 00638	149485	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
319 MELENDEZ RIVERA, RAFAEL CALLE 2 # H5 SANTA JUANA CAGUAS, PR 00725	108117	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
320 MENDEZ GONZALEZ, ANGEL C/O MARVIN DIAZ FERRER COND VICK CENTER STE C202 867 AVE MUÑOZ RIVERA SAN JUAN, PR 00925	90489	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$467,437.03*	Commonwealth of Puerto Rico	Unsecured	\$467,437.03*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
321 MENDEZ HERNANDEZ, CARMEN M BOX 1496 ANASCO, PR 00610	80227	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
322 MENDEZ MENDEZ, RUTH E HC 1 BOX 5382 MOCA, PR 00676	35283^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$55.61*	Commonwealth of Puerto Rico	Unsecured	\$55.61*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #35283 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
323 MENDOZA DAVILA, ADALIZ VILLA ANDALUCIA Q3 CALLE UTRERA SAN JUAN, PR 00926-2323	159895	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$60,000.00*	Commonwealth of Puerto Rico	Unsecured	\$60,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
324 MERCADO SOTO, DANIEL HC61 BOX 37500 AGUADA, PR 00602	132729	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,000.00*	Commonwealth of Puerto Rico	Unsecured	\$30,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
325 MERCED DIAZ, ANA M URB. SANTA JUANA 2 B20 CALLE 4 CAGUAS, PR 00725	12816	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
326 MERCED LOPEZ, JOSE E PO BOX 92 GUAYNABO, PR 00970	163777^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #163777 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
327 MERCED LOPEZ, LUZ E. PO BOX 2808 JUNCOS, PR 00777	38802	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
328 MILAN APONTE, LINO PO BOX 1127 TOA BAJA, PR 00951-1127	127696	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
329 MILLAN RIVERA, RAMONITA URB GLENVIEW GARDENS CASA A-16 CALLE ESCOCIA PONCE, PR 00730	130262	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
330 MILLAN, DAISY MORALES HC #1 BOX 4100 YABUCOA, PR 00767	48260	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$49,678.24	Commonwealth of Puerto Rico	Unsecured	\$49,678.24
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
331 MOLINA VAZQUEZ, ANGEL R. RES LLORENS TORRES 29 APT 602 SAN JUAN, PR 00913-6816	107284	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$59,802.33	Commonwealth of Puerto Rico	503(b)(9)	\$59,802.33
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
332 MONELL TORRES, DELMA I 0-14 TUDELA URB. VILLA ANDALUCIA SAN JUAN, PR 00926	29354 [^]	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$30,000.00*	Commonwealth of Puerto Rico	Secured	\$30,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
[^] Claim #29354 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
333 MONTALVO PEREZ, ERIC L URB CIBUCO C30 CALLE 6 COROZAL, PR 00783	16986	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$128,444.14	Commonwealth of Puerto Rico	Unsecured	\$128,444.14
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
334 MONTANEZ FONTANEZ, BENITA #21 CALLE DIAMTE ARROGO, PR 00714	172127	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
335 MONTANEZ PARRILLA, YOLANDA URB. BAIROA PARK 2K-24 CALLE CELESTINO SOLA CAGUAS, PR 00727-1819	31651	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$24,791.00	Commonwealth of Puerto Rico	Unsecured	\$24,791.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
336 MONTANEZ RODRIGUEZ, NAIZA ROSA RR-01 BOX 2911 CIDRA CIDRA, PR 00739	109218	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
337 MORALES HEVIA, JORGE LUIS URB EL CONQUISTADOR RD-9 CALLE 11 TRUJILLO ALTO, PR 00976	144023	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$96,157.31	Commonwealth of Puerto Rico	Unsecured	\$96,157.31
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
338 MORALES ORTIZ, PEDRO C. URB EL CORTIJO CALLE 23 AO 15 APT 3 BAYAMON, PR 00956	144046	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
339 MORALES RODRIGUEZ, JORGE L. VILLA GRANADA 952 CALLE ALCAZAR SAN JUAN, PR 00923	30032	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$88,267.71*	Commonwealth of Puerto Rico	Unsecured	\$88,267.71*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
340 MORALES ROSA, JOSE ANTONIO HC 63 BOX 3278 PATILLAS, PR 00723	20867	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$78,865.63*	Commonwealth of Puerto Rico	503(b)(9)	\$78,865.63*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
341 MORALES VAZQUEZ, MARGARITA HC 72 BOX 24342 CAYEY, PR 00736	51119	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
342 MUNDO RODRIGUEZ, FAUSTO URB IDAMARIS GDNS N7 CALLE WILLIAM SANTIAGO CAGUAS, PR 00727-5706	9100	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$14,737.50	Commonwealth of Puerto Rico	Unsecured	\$14,737.50
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
343 MUNOZ NEGRON, LUIS ALBERTO PO BOX 434 COAMO, PR 00769	96481	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
344 MUNTE DE CALERO, NORMA URB VENUS GARDENS 1674 CALLE HIDALGO SAN JUAN, PR 00926	4962	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$9,548.56*	Commonwealth of Puerto Rico	Unsecured	\$9,548.56*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
345 NAVARRO MARTINEZ, JUAN C. PO BOX 1600 SUITE 251 CIDRA, PR 00739	87995	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
346 NAVEDO CONCEPCION, ANA GLORIA CALLE AGUILA C3, LA ALTAGRACIA TOA BAJA, PR 00949	25494	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$60,000.00*	Commonwealth of Puerto Rico	Unsecured	\$60,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
347 NAVEDO ROSADO, CARMEN M. CALLE HIGUERO #46 BO. BAJURA HC-77 BOX 8715 VEGA ALTA, PR 00692	159515	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
348 NEGRON MILLAN, YVONNE SANTA MARIA MAYOR A 10 CALLE 19 HUMACAO, PR 00791	27083^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00	Commonwealth of Puerto Rico	503(b)(9)	\$129,600.00
					Commonwealth of Puerto Rico	Secured	\$129,600.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$129,600.00	Commonwealth of Puerto Rico	Unsecured	\$129,600.00
						Subtotal	\$388,800.00
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$129,600.00			
		Subtotal		\$388,800.00			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #27083 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
Claim #27083 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
349 NEGRON VARGAS, SANTOS PO BOX 191491 SAN JUAN, PR 00919-1491	78989	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$88,780.56*	Commonwealth of Puerto Rico	Unsecured	\$88,780.56*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
350 NEGRON VEGA, KAREN LIZ A1 CALLE AZAHAR VISTAS DE GUAYNABO GUAYNABO, PR 00969	60902	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
351 NIEVES GONZALEZ, ANGEL HC 02 BOX 6237 BO PEROL FLORIDA, PR 00650	148272	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$81,998.79	Commonwealth of Puerto Rico	Unsecured	\$81,998.79
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
352 NIEVES RIVERA, AITZA CHALET DE LA PLAYA APT 202 VEGA BAJO, PR 00693	140875	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
353 NILDA AGOSTO-MALDONADO ET AL (725 PLAINTIFFS) COLLECTIVELY (THE "AGOSTO-MALDONADO PLAINTIFF GROUP") CIVIL CASE NUM. K PE2005-0608 P.O. BOX 9021828 SAN JUAN, PR 00902-1828	115276	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$3,172,886.68*	Commonwealth of Puerto Rico	Unsecured	\$3,172,886.68*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
354 NODAR GAUD, ELME J. 216 CALLE HB-19 URB. COUNTY CLUB CAROLINA, PR 00982	115049	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
355 NORBERTO TOMASSINI ET AL & IVAN AYALA ET AL; PLAINTIFF CREDITORS OF CONSOLIDATED JUDGEMENT ENTERED ON APRIL 22, 2016 BY COURT OF FIRST INSTANCE OF AGUADILLA ATTN. IVONNE GONZALEZ MORALES PO BOX 9021828 SAN JUAN, PR 00902-1828	87438	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$321,897.84*	Commonwealth of Puerto Rico	Unsecured	\$321,897.84*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
356 NUNEZ RIOS, MAYRA COND MIRAMAR ROYAL TORRE SUR 706 CALLE ROOSEVELT APT 301 SAN JUAN, PR 00907	39505	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$148,825.12	Commonwealth of Puerto Rico	Unsecured	\$148,825.12
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
357 OCASIO BURGOS, CYNTHIA E. 68 PALMER CIALES, PR 00638	133664	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$17,400.00*	Commonwealth of Puerto Rico	Unsecured	\$17,400.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
358	OCASIO FELICIANO, CARMEN G PARQUES DE CUPEY #18 CALLE TAGORE APT 614 SAN JUAN, PR 00926	16180	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
359	OLIVERA RODRIGUEZ, JOSE N 7718 DR TOMMAYRAC URB. MARIANI PONCE, PR 00717	153300	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
360	OLIVERAS GONZALEZ, ADIS URB. SEVERO QUINONEZ C/ ULISES ORTIZ #61 CAROLINA, PR 00985	8099^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$27,242.56	Commonwealth of Puerto Rico	Secured	\$27,242.56
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
^ Claim #8099 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims								
361	OLIVERO FILOMENO, JOSIAN URB PARQUE ECUESTRE L 23 CALLE THE KID CAROLINA, PR 00987	28809	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$30,431.16	Commonwealth of Puerto Rico	503(b)(9)	\$30,431.16
						Commonwealth of Puerto Rico	Secured	\$30,431.16
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$30,431.16	Commonwealth of Puerto Rico	Unsecured	\$30,431.16
							Subtotal	\$91,293.48
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$30,431.16			
			Subtotal	\$91,293.48				
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
362	OQUENDO RIVERA, IVONNE 107 VIA MEDIEVAL, SANJUANERA CAGUAS, PR 00727	115705	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$58,189.83	Commonwealth of Puerto Rico	Unsecured	\$58,189.83
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
363 ORTIZ COTTO, ANGEL R. HC.4 BOX 8659 AGUAS BUENAS, PR 00703	129896	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$35,000.00*	Commonwealth of Puerto Rico	Unsecured	\$35,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
364 ORTIZ DAVID, VICTOR M PO BOX 190099 SAN JUAN, PR 00919-0099	43382	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$107,560.02	Commonwealth of Puerto Rico	Unsecured	\$107,560.02
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
365 ORTIZ LOPEZ, LUIS PO BOX 40143 SAN JUAN, PR 00940-0143	46388	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$69,918.72*	Commonwealth of Puerto Rico	Unsecured	\$69,918.72*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
366 ORTIZ MIRANDA, ADELITA PO BOX 1457 COAMO, PR 00769	92427	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$15,000.00	Commonwealth of Puerto Rico	Unsecured	\$15,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
367 ORTIZ OTERO, ILIA S. URB CARIOCA 29 CALLE 3 GUAYAMA, PR 00784	141444^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #141444 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
368 PAGAN ORTIZ, EDWARD URB ESTANCIAS DEL MAYORAL 12102 CALLE CANAVERAL VILLALBA, PR 00766-2435	51815	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
369 PAGAN RIVERA, SANDRA URB MOUNTAIN VIEW CALLE 10 01 CAROLINA, PR 00923	31736	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$61,208.48	Commonwealth of Puerto Rico	Unsecured	\$61,208.48
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
370 PAGAN SERRANO, JOSE A. CALLE RUPERTO BURGUS #219 HUMACEO, PR 00791	157500	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
371 PASCUAL RODRIGUEZ , ASDRUBAL PO BOX 560296 GUAYANILLA, PR 00656	33109	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$193,000.00*	Commonwealth of Puerto Rico	Unsecured	\$193,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
372 PASTOR FLORES, ARTURO E. URB VEREDAS 318 CAMINO DE LAS TRINITARIAS GURABO, PR 00778-9686	31302	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
373 PEREZ BAHAMONDE, BRENDA L. BO COQUI 163 CALLE BARBOSA AGUIRRE, PR 00704	32199	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
374 PEREZ DIAZ, MAYRA PO BOX 283 QUEBRADILLAS, PR 00678	156854	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$39,261.20*	Commonwealth of Puerto Rico	Unsecured	\$39,261.20*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
375 PEREZ FONSECA, ELIAS PO BOX 1012 PATILLAS, PR 00723	164861	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
376 PEREZ MIRANDA, IVELISSE M. CONCORDIA GARDENS I APT 3N 8 LIVORNA SAN JUAN, PR 00924	16114	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$81,206.75	Commonwealth of Puerto Rico	Unsecured	\$81,206.75
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
377 PEREZ ORTEGA, RICARDO P.O. BOX 40035 SAN JUAN, PR 00940	159524	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$54,482.47*	Commonwealth of Puerto Rico	Unsecured	\$54,482.47*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
378 PEREZ PENALOZA, ZHADYA P RR 2 BOX 252 CAROLINA, PR 00987	45764^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$20,059.92	Commonwealth of Puerto Rico	503(b)(9)	\$20,059.92
					Commonwealth of Puerto Rico	Secured	\$20,059.92
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$20,059.92	Commonwealth of Puerto Rico	Unsecured	\$20,059.92
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$20,059.92		Subtotal	\$60,179.76
			Subtotal	\$60,179.76			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #45764 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims Claim #45764 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
379 PEREZ PEREZ, JORGE L VILLA SAN ANTON M10 CALLE TOMASA ORTIZ CAROLINA, PR 00987	17711^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$112,065.93	Commonwealth of Puerto Rico	Secured	\$112,065.93
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #17711 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
380 PEREZ RODRIGUEZ, JORGE URB. COLINAS VILLA ROSA C-8 SABANA GRANDE, PR 00763	107283	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$13,095.00*	Commonwealth of Puerto Rico	Unsecured	\$13,095.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
381 PEREZ VALENTIN, MARGARITA URB FAIRVIEW 1901 CALLE 46 SAN JUAN, PR 00926-7636	27766	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
382 PERFETTO PERALES, VANESSA R-11 CALLE 29 BAYAMON, PR 00959	122810	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$51,292.17	Commonwealth of Puerto Rico	Unsecured	\$51,292.17
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
383 POMALES ALICEA, ARTURO R. CALLE ZEUS #1053 URB. COLINAS DEL ESTE JUNCOS, PR 00777	159860	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
384 PORTALATIN RODRIGUEZ, ABRAHAM 4 CALLE SOLYMAR CAMUY, PR 00627	12696	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$81,152.43*	Commonwealth of Puerto Rico	Unsecured	\$81,152.43*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
385 PORTOCARRERO GONZALEZ, ELBA BERWIND ESTATES V1 CALLE 18 SAN JUAN, PR 00924-5712	25825	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$31.59	Commonwealth of Puerto Rico	Unsecured	\$31.59
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
386 PRUDENCIO ACEVEDO AROCHO ET AL (1,601 PLAINTIFFS) COLLECTIVELY (THE "ACEVEDO AROCHO PLAINTIFF GROUP") CIVIL CASE NUM. K AC 2005-5022 LCDA. IVONNE GONZALEZ- MORALES P.O. BOX 9021828 SAN JUAN, PR 00902-1828	103035	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$5,034,400.00*	Commonwealth of Puerto Rico	Unsecured	\$5,034,400.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
387 QUILES DE JESUS, HECTOR DD-4 CALLE A BAYAMON, PR 00957	153046	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$59,714.90*	Commonwealth of Puerto Rico	Unsecured	\$59,714.90*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
388 QUINONES RODRIGUEZ, FEMY P.O. BOX 1112 ISABELA, PR 00662	114139	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$43,067.50	Commonwealth of Puerto Rico	Unsecured	\$43,067.50
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
389 QUINTANA CUADRADO, DAVID URB VALLE TOLINA CALLE ALICIA MOREDA N30 CAGUAS, PR 00727	35487	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
390 QUIRINDENGO GARCIA, OMAR A. RR1 BOX 6182 GUAYAMA, PR 00784	32458	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
391 RAMIREZ GONZALEZ, CARMEN LEYDA HC 3 BOX 41439 CAGUAS, PR 00725-9743	173278	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,969.00	Commonwealth of Puerto Rico	503(b)(9)	\$25,969.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
392 RAMOS VALLES, HELSONE L. URB VALLE ALTO B 5 CALLE 1 PATILLAS, PR 00723	141314	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$126,916.69	Commonwealth of Puerto Rico	Unsecured	\$126,916.69
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
393 RAMOS GONZALEZ, CARLOS J. URB. LOS ROJALES 2DA. AVENIDA #34 MANATI, PR 00674	12989	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$118,112.51*	Commonwealth of Puerto Rico	Unsecured	\$118,112.51*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
394 RAMOS ORELLANO, ANA H BOX 38151 SAN SEBASTIAN, PR 00685	30522	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$20,000.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
395 RAMOS ROMAN, ZENAIDA PO BOX 5000 SUITE-678 AGUADA, PR 00602	138446	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
396 RAMOS SEPULVEDA, ROSA IVETTE 25 BRANDON GUANICA ENSENADA, PR 00647	86125	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
397 RENTAS DE ROLON, WANDA I URB VILLA ROSA II CALLE D-C12 GUAYAMA, PR 00785	134062	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
398 RESTO CRUZ, MARITZA PO BOX 360661 SAN JUAN, PR 00936	9934	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$132,233.46	Commonwealth of Puerto Rico	Unsecured	\$132,233.46
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
399 REYES AGUAYO, MARTA D URB SAN ANTONIO CALLE 1 CASA 2A AGUAS BUENAS, PR 00703	128275	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
400 REYES CAPPOBIANCO, ANA ESTHER URB. PARQUE ECUESTRIE CALLE EL TITAN H-7 CAROLINA, PR 00987	81666^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$35,894.04	Commonwealth of Puerto Rico	503(b)(9)	\$35,894.04
					Commonwealth of Puerto Rico	Secured	\$35,894.04
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$35,894.04	Commonwealth of Puerto Rico	Unsecured	\$35,894.04
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$35,894.04			
		Subtotal		\$107,682.12		Subtotal	\$107,682.12
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #81666 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
401 REYES RODRIGUEZ, OSVALDO JDNS DE CAPARRA D 1 CALLE 1 BAYAMON, PR 00959	12767	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$73,808.00	Commonwealth of Puerto Rico	Unsecured	\$73,808.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
402 RIOLANNO RENTAS, CARLOS J. CARLOS J RIOLANNO RENTAS BOX 561 SABANA SECA, PR 00952	143647	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
403 RIOS NEGRON, ALEXA URB LOS DOMINICOS C48 C11 STO DOMINGO BAYAMON, PR 00957	15900	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$36,677.32	Commonwealth of Puerto Rico	Unsecured	\$36,677.32
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
404 RIOS RODRIGUEZ, EDWIN URB. SANTA JUANITA CALLE DAMASO DB- #29 10 M BAYAMON, PR 00956	152393	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
405	RIOS TORRES, CRUZ M. PATIOS DE REXVILLE CD66 CALLE 21 BAYAMON, PR 00957	27825	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$47,345.95	Commonwealth of Puerto Rico	Unsecured	\$47,345.95
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
406	RIVAS JIMENEZ, LUIS DANIEL HC 2 BOX 7623 OROCOVIS, PR 00720	82960	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
407	RIVERA ALICEA, JOSE LUIS COLLEGE PARK 236 CALLE VIENA SAN JUAN, PR 00921	31980	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
						Commonwealth of Puerto Rico	Secured	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*		Subtotal	Undetermined*
				Subtotal	Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
408	RIVERA CARTAGENA, YASMIN CAGUITAS CENTRO APT 774 AGUAS BUENAS, PR 00703	32640	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
409	RIVERA COLON, FELIPE PO BOX 956 CANOVANAS, PR 00729	26685	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
410	RIVERA DIAZ, GLADYS CALLE 4 #5 A URB SAN ANTONIO AGUAS BUENAS, PR 00703	147829	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
411 RIVERA FIGUEROA, MARIA JARDINES DE CASE BLANCA CALIFORNIA 23 TOA ALTA, PR 00953	2168	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$80,000.00	Commonwealth of Puerto Rico	Unsecured	\$80,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
412 RIVERA GARCIA, HAYDEE PO BOX 1365 NAGUABO, PR 00718-1365	36928	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$85,396.50*	Commonwealth of Puerto Rico	Unsecured	\$85,396.50*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
413 RIVERA HERNANDEZ, JOSE A. 204 URB. VILLAS DEL BOUQUE CIDRA, PR 00739	161958	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
414 RIVERA HERNANDEZ, TITO OMAR HC 07 BOX 34205 CAGUAS, PR 00727	103474	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
415 RIVERA MARTINEZ, ANDRES URB ESTANCIAS DEL GOLF CLUB 536 CALLE LUIS MORALES PONCE, PR 00730	14276	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$96,442.63*	Commonwealth of Puerto Rico	Unsecured	\$96,442.63*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
416 RIVERA MARTINEZ, BETZAIDA PARQ LAS AMERICAS B3 CALLE B GURABO, PR 00778-2733	13157	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
417 RIVERA MARTINEZ, BETZAIDA PARQ LAS AMERICAS B3 CALLE B GURABO, PR 00778-2733	167752	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
418 RIVERA MARTINEZ, MARYMER PO BOX 40676 SAN JUAN, PR 00940	31967	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$81,992.85	Commonwealth of Puerto Rico	Unsecured	\$81,992.85
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
419 RIVERA MOLINA, DAMARY HC 73 BOX 4379 NARANJITO, PR 00719	163433	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$31,546.82	Commonwealth of Puerto Rico	503(b)(9)	\$31,546.82
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
420 RIVERA NIEVES, ARIEL A. URB. VILLA FONTANA VIA 3 2 MR 593 CAROLINA, PR 00983	151492	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
421 RIVERA OLMEDA, TEODORO BO. LIMON CARR 151 KM 8 HM 0 APT 193 VILLABLA, PR 00766	34634	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$43,768.66*	Commonwealth of Puerto Rico	Unsecured	\$43,768.66*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
422 RIVERA OTERO, JOSUE HC 01 BOX 5250 LOZA, PR 00772	122415	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
423 RIVERA PAGAN, LAURA HC 3 BOX 30804 MOROVIS, PR 00687-9018	163340	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
424 RIVERA RENTA, MANUEL ANGEL PO BOX 799 JUANA DIAZ, PR 00795	113598	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$100,000.00	Commonwealth of Puerto Rico	Unsecured	\$100,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
425 RIVERA RIVERA, ISAURA I. PMB 665 PO BOX 6017 CAROLINA, PR 00984-6017	44232	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$59,250.00*	Commonwealth of Puerto Rico	Unsecured	\$59,250.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
426 RIVERA RIVERA, YOLANDA COND PASEO LAS CUMBRES 345 CARR 850 APT 117 TRUJILLO ALTO, PR 00976-3434	10792	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
427 RIVERA ROBLES, ANTONIA 208 MANZANILLA ST CANOVANAS, PR 00729-9835	34058	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$92,420.67*	Commonwealth of Puerto Rico	Unsecured	\$92,420.67*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
428 RIVERA RODRIGUEZ, JUANA V URB ALTAGRACIA E15 CALLE PELICANO TOA BAJA, PR 00949-2409	27150	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
429 RIVERA ROSA, MERALYS CALLE ROSENDO M. CINTRON 59 LUQUILLO, PR 00773	138683^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
					Commonwealth of Puerto Rico	Secured	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*		Subtotal	Undetermined*
				Subtotal	Undetermined*		
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #138683 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
430 RIVERA VALENTIN, EDDA J PO BOX 956 GUAYAMA, PR 00785	17972	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$20,000.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
431 RIVERA VAZQUEZ, CECILIA HE32 CALLE 222 CAROLINA, PR 00982	77458	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
432 RIVERA VEGA, CARMEN CO JAIME A MUNOZ PICO PO BOX 70199 SAN JUAN, PR 00936-8190	60938	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
433 RIVERA VELAZQUEZ, JOSE A HC 2 BOX 4417 GUAYAMA, PR 00784	35964	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
434 RIVERA, MIRTA JULIA URB. SANTA MARIA CALLE NAZARET 7835 PONCE, PR 00717-1005	60661^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #60661 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
435 RIVERA, NANCY HC-03 BOX 31456 AGUADILLA, PR 00603	140263	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
436 ROCHE-PABON, MARTA I. P.O. BOX 601 JUANA DIAZ, PR 00795	134485	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$15,800.00*	Commonwealth of Puerto Rico	Unsecured	\$15,800.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
437 RODRIGUEZ BURGOS, LUZ I. URB. SANTA ROSA CALLE 11 #29-7 BAYAMON, PR 00959	39496^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #39496 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
438 RODRIGUEZ CARABALLO, VICTORIA HC4 BOX 11737 YAUCO, PR 00698-9508	116718	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
439 RODRIGUEZ CARDI, ENEROLIZA CALLE RAFAEL ALONZO TORRES #1765 SAN JUAN, PR 00921	27607^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$53,730.48	Commonwealth of Puerto Rico	503(b)(9)	\$53,730.48
					Commonwealth of Puerto Rico	Secured	\$53,730.48
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$53,730.48	Commonwealth of Puerto Rico	Unsecured	\$53,730.48
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$53,730.48			
					Subtotal		\$161,191.44
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #27607 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
Claim #27607 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
440 RODRIGUEZ COLON, ANA V URB LA HACIENDA AW23 CALLE 47 GUAYAMA, PR 00784	7189	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
441 RODRIGUEZ COLON, JESUS M 10 SECT HERNANDEZ CIDRA, PR 00739	115169	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
442 RODRIGUEZ COLON, LILLIAM E. URB. VILLA ALBA CALLE A#3 VILLALBA, PR 00766	111097	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
443 RODRIGUEZ DE JESUS, JOANNE CECILIA HC-03 BOX 11115 JUANA DIAZ, PR 00975	43262	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
444 RODRIGUEZ DE JESUS, MIGUEL PO BOX 797 PATILLAS, PR 00723	14926	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$84,217.93*	Commonwealth of Puerto Rico	Unsecured	\$84,217.93*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
445 RODRIGUEZ DIAZ, MARIBEL URB LOS ROBLES, CALLE 3, D-31 GURABO, PR 00778	34077	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$123,609.80	Commonwealth of Puerto Rico	Unsecured	\$123,609.80
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
446 RODRIGUEZ FIGUEROA, EDGARDO PO BOX 7744 CAROLINA, PR 00986	52380	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$115,544.00	Commonwealth of Puerto Rico	Unsecured	\$115,544.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
447 RODRIGUEZ FIGUEROA, GISELLE URB BELLA VISTA D10 CALLE NIAGARA PONCE, PR 00716	12165	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$14,203.96	Commonwealth of Puerto Rico	Unsecured	\$14,203.96
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
448 RODRIGUEZ FIGUEROA, GISELLE URB BELLA VISTA D10 CALLE NIAGARA PONCE, PR 00716	55981	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$14,127.96	Commonwealth of Puerto Rico	Unsecured	\$14,127.96
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
449 RODRIGUEZ FIGUEROA, OSCAR PO BOX 2161 MAYAGUEZ, PR 00681-2161	11483	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
450 RODRIGUEZ FLECHA, ZAIDA L URB CASTELLANA GARDENS M8 CALLE 16 CAROLINA, PR 00983	89150	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$90,032.00*	Commonwealth of Puerto Rico	Unsecured	\$90,032.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
451 RODRIGUEZ FUENTES, NILDA ALTURAS DE RIO GRANDE K481 CALLE 10 RIO GRANDE, PR 00745-3334	29278	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$9,979.07*	Commonwealth of Puerto Rico	503(b)(9)	\$9,979.07*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$7,298.36*	Commonwealth of Puerto Rico	Unsecured	\$7,298.36*
					Subtotal		\$17,277.43*
		Subtotal		\$17,277.43*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
452 RODRIGUEZ GARCIA, JOEL BO. ESSINO CARR 187 KM 12 HA 2 SAN LORENZO, PR 00754	114155	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
453 RODRIGUEZ GONZALEZ, TANYA PO BOX 13871 SAN JUAN, PR 00908-3871	18905^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #18905 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
454 RODRIGUEZ HERNANDEZ , MARIA L. BARRIAADA ISLA VERDE A-27 COAMO, PR 00769	6338	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$47,409.56	Commonwealth of Puerto Rico	503(b)(9)	\$47,409.56
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
455 RODRIGUEZ HERNANDEZ, MARIA L BARRIAADA ISLA VERDE A-27 COAMO, PR 00769	27874	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$47,409.56	Commonwealth of Puerto Rico	503(b)(9)	\$47,409.56
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
456 RODRIGUEZ LOPEZ, BRENDA J BATEY G34 CAGUAX CAGUAS, PR 00725	90036	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$39,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$39,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
457	RODRIGUEZ LOPEZ, MARILITZA PO BOX 781 CIALES, PR 00638	146187^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
^ Claim #146187 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims								
458	RODRIGUEZ MOJICA, IVONNE PO BOX 2883 JUNCOS, PR 00777-5883	14870	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
459	RODRÍGUEZ ORTIZ, EDWIN A CARR. 143 KM 50.0 INT. BARRIO HAYALES COAMO, PR 00769	62784	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
460	RODRIGUEZ SANTINI, HECTOR CALLE AREYCO # 3 URB. SATI BONITO AIBONITO, PR 00705	132420	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$158,401.42	Commonwealth of Puerto Rico	Unsecured	\$158,401.42
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								
461	RODRIGUEZ SANTOS, MARILYN HC 01 BOX 2238 LAS MARIAS, PR 00670	152436	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Administrative	Undetermined*	Commonwealth of Puerto Rico	Administrative	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
			Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Subtotal	Undetermined*
			Subtotal		Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.								

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
462 ROJAS CORREA, SOPHYA PO BOX 7005 CAGUAS, PR 00726	35977	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
463 ROLON ORTEGA, CARMEN M BO MOSQUITO PDA 6 BUZON 1525 AGUIRRE, PR 00704	37567^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #37567 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
464 ROMAN TORO, YOLANDA 218 CALLE DEL PARQUE APT 3-C SAN JUAN, PR 00912	78906	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$75,000.00	Commonwealth of Puerto Rico	Unsecured	\$75,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
465 ROSA LAFONTAINE, ALEXANDRA PO BOX 1891 CANOVANAS, PR 00729	54883	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
						Subtotal	Undetermined*
			Subtotal	Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
466 ROSA RIVERA, MILAGROS 8316 LOOKOUT POINE DRIVE WINDERMERE, FL 34786	18394	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$60,000.00	Commonwealth of Puerto Rico	Unsecured	\$60,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
467 ROSA VAZQUEZ, AURA IVIS TOA ALTA HEIGHTS AB-14 CALLE 24 TOA ALTA, PR 00953	66833	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
468 ROSADO CRUZ, MARIA C/ YUQUIBO M-5 VILLASBA CAREY TRUJILLO ALTO, PR 00976	28898^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$45,268.58	Commonwealth of Puerto Rico	Unsecured	\$45,268.58
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #28898 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
469 ROSADO DE JESUS, MARIA ELENA HC 07 BOX 3344 PONCE, PR 00731-9652	131805	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
470 ROSADO SOTO, SUHEIMARIE URB CUPEY GARDEN L-1 CALLE 6 SAN JUAN, PR 00926	76581	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
471 ROSADO SOTO, MARIA DE LOS A. C-21 HERMOGENES FIGUEROA / VILLA SAN ANTON CAROLINA, PR 00987	139073	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$92,908.47	Commonwealth of Puerto Rico	Unsecured	\$92,908.47
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
472 ROSADO SOTO, SUHEIMARIE URB. CUPEY GARDEN L-1 CALLE 6 SAN JUAN, PR 00926	115336	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
473 ROSARIO ALVAREZ, YOLANDA URB METROPOLIS 2 P 27 CALLE 41 CAROLINA, PR 00987	25824^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$95,782.80	Commonwealth of Puerto Rico	503(b)(9)	\$95,782.80
					Commonwealth of Puerto Rico	Secured	\$95,782.80
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$95,782.80		Subtotal	\$191,565.60
			Subtotal	\$191,565.60			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #25824 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
474 ROSARIO BETANCOURT, SONIA E. URB. VISTAS DEL MAR 105 CALLE PALMERA RIO GRANDE, PR 00745	154194	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$101,905.00*	Commonwealth of Puerto Rico	Unsecured	\$101,905.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
475 ROSARIO CUEVAS, MARIA V PO BOX 40484 SAN JUAN, PR 00940	11042	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$70,000.00*	Commonwealth of Puerto Rico	Unsecured	\$70,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
476 ROSARIO DIAZ, JOSE A HC 07 BOX 34682 CAGUAS, PR 00727-9420	12780	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$81,709.27*	Commonwealth of Puerto Rico	Unsecured	\$81,709.27*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
477 ROSARIO MELENDEZ, ANGEL CALLE 12 #9 BU ROLACOLA CAYEY, PR 00736	133336	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$125,000.00*	Commonwealth of Puerto Rico	Unsecured	\$125,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
478 ROSARIO RIVERA, CARMEN HAYDEE URB ELEONOR ROOSEVELT 413 CALLE ENRIQUE AMADEO HATO REY, PR 00918	143354	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$50,000.00	Commonwealth of Puerto Rico	Unsecured	\$50,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
479 ROSAS TIRADO, JUAN A. PO BOX 1712 LAS PIEDRAS, PR 00771	57297	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
					Commonwealth of Puerto Rico	Secured	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*		Subtotal	Undetermined*
				Subtotal	Undetermined*		
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
480 RUBIO PACHECO, ALDEMAR AVE. FERNANDEZ GARCIA 110 CAYEY, PR 00736	132077	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
481 RUIZ CENTENO, ITAMARA 215 CALLE EVARISTO HERNANDEZ BO. MOGOTE CAYEY, PR 00736	163636	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
482 RUIZ LABOY, ZORAIDA HC-05 BOX 7993 YAUCO, PR 00698	60855	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
483 RUIZ LUCENA, MARIANO HC 5 BOX 34608 HATILLO, PR 00659	140108	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
484 SANCHEZ CABEZUDO, CARMEN A VILLA BLANCA V38 CALLE CRISOLITA CAGUAS, PR 00725-1915	11804	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$35,040.00	Commonwealth of Puerto Rico	Unsecured	\$35,040.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
485 SANCHEZ SANCHEZ, MARIA N. PO BOX 8054 CAGUAS, PR 00726	58586	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
486 SANCHEZ SOTO, YANIXIA PO BOX 62 ARROYO, PR 00714	23913	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
487 SANCHEZ TORRES, LUZ M HC-02 BOX 16235 RIO GRANDE, PR 00745	30777	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
488 SANCHEZ VELEZ, WANDA Y. 204 URB. VILLAS DEL BOSQUE CIDRA, PR 00739	151829	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
489 SANJURJO NUNEZ , LUIS URB. VILLAS DE CAMBALACHE II CALLE GRANADILLO 379 RIO GRANDE, PR 00745	145222	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
490 SANTA ALICEA, MARGOT PO BOX 633 SAN LORENZO, PR 00754	127854^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$48,547.75	Commonwealth of Puerto Rico	Unsecured	\$48,547.75
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #127854 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
491 SANTALIZ PORRATA, CARLOS A URB SOMBRAS DEL REAL 101 CALLE AUSUBO PONCE, PR 00780	41285	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$176,591.00	Commonwealth of Puerto Rico	Unsecured	\$176,591.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
492 SANTANA, ANTHONY OTERO HC71 BOX 3055 NARANJITO, PR 00719	12344	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$130,000.00*	Commonwealth of Puerto Rico	Unsecured	\$130,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
493 SANTIAGO DIAZ, EVELYN MARIA ELENA SANTIAGO DIAZ VILLA FONTANA VIA 3 2LR621 CAROLINA, PR 00983	39906^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$45,000.00	Commonwealth of Puerto Rico	Secured	\$45,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #39906 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
494 SANTIAGO GONZALEZ, ANA F JARDINES DEL CARIBE X-10 CALLE 27 PONCE, PR 00728	102943^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #102943 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
495 SANTIAGO MALDONADO, ARQUIMIDES BOX 560979 GUAYANILLA, PR 00656	15465	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$44,556.73*	Commonwealth of Puerto Rico	503(b)(9)	\$44,556.73*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
496 SANTIAGO MIRANDA, RICARDO L HC 04 BOX 6095 COAMO, PR 00769	33228	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$127,765.58*	Commonwealth of Puerto Rico	Unsecured	\$127,765.58*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
497 SANTIAGO PEREZ, SUCESION PEDRO ORTIZ ALVAREZ LLC P.O. BOX 9009 PONCE, PR 00732	32788	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
498 SANTIAGO RIVERA, ADA RR 1 BOX 11060 OROCOVIS, PR 00720 9615	127180	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
499 SANTIAGO RIVERA, ADA RR 1 BOX 11060 OROCOVIS, PR 00720 9615	90059	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
500 SANTIAGO RIVERA, MADELINE A-26 CALLE 2 ALTURAS DE MONTE BRISAS GURABO, PR 00778	159633	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
501 SANTIAGO RIVERA, MARIA DEL C. HC-03 BOX 36926 CAGUAS, PR 00726	83901	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
502 SANTIAGO RIVERA, PEDRO HC-11 BOX 48769 CAGUAS, PR 00725	77728	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
503 SANTIAGO VARGAS, PEDRO 720 CALLE JOSE DE DIEGO URB. JOSE SEVERO QUINONES CAROLINA, PR 00985	150721	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
					Subtotal		Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
504 SANTISTEBAN PADRO, JOYCE BO OLIMPO CALLE 2 208 GUAYAMA, PR 00784	155962	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
505 SANTOS ORTIZ, EDWIN 151 ROOSEVELT BO COCO NUEVO SALINAS, PR 00751	33108	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$130,715.80	Commonwealth of Puerto Rico	Unsecured	\$130,715.80
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
506 SEGUI TIRADO, ENID M. URB. VILLA DEL REY 4 C/23 A#A-8 CAGUAS, PR 00727	86409	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
507 SERRANO DE LEON, MARIA M PO BOX 140911 ARECIBO, PR 00614	37541	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$64,754.09*	Commonwealth of Puerto Rico	Unsecured	\$64,754.09*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
508 SICARDO RODRIGUEZ, JUAN A 505 CALLE BALEARES URB. PUERTO NUEVO SAN JUAN, PR 00920	40501	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$34,791.76	Commonwealth of Puerto Rico	Unsecured	\$34,791.76
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
509 SIERRA MAYA, WILLIAM 2716 BIG TIMBER DR KISSIMMEE, FL 34758-2513	10201	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
510 SOLIS RIVERA, DIALIS HC 5 BUZON 9862 RIO GRANDE, PR 00745	103681^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #103681 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
511 SOLIS RIVERA, DIALIS HC5 BOX 9862 RIO GRANDE, PR 00745	106894^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
					Commonwealth of Puerto Rico	Secured	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*		Subtotal	Undetermined*
			Subtotal	Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #106894 also contained on Exhibit A to the 351st Omnibus Claims Objection for Partially Duplicative Claims							
512 SOLIVAN CENTENO, ZULMA Y. ALTURAS DE VILLA DEL REY B4 CALLE 28 CAGUAS, PR 00725	106809	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
513 SOTO MERCADO, ELSA M. 100 COND. LA CEIBA APT. 1409 PONCE, PR 00717-1807	166367	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
514 SUCESION SANTIAGO MORALES PEDRO ORTIZ ALVAREZ, LLC PO BOX 9009 PONCE, PR 00732	27800	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
515 SURÉN FUENTES, MILDRED I PO BOX 367905 SAN JUAN, PR 00936-7905	23387	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
516 TORRES ALVAREZ, IVETTE 354 SALDANA ST. APT. 1 SAN JUAN, PR 00912	167665	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$185,768.37*	Commonwealth of Puerto Rico	Unsecured	\$185,768.37*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
517 TORRES AROCHO, SONYA PO BOX 140142 ARECIBO, PR 00614	30932	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$57,709.81*	Commonwealth of Puerto Rico	Unsecured	\$57,709.81*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
518 TORRES AROCHO, SONYA PO BOX 140142 ARECIBO, PR 00614	32962	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$57,709.81*	Commonwealth of Puerto Rico	Unsecured	\$57,709.81*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
519 TORRES BERRIOS, HILARIO A. A-6 TIERRA SANTA VILLALBA, PR 00766	127637	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
520 TORRES CUBERO, GLORIA I. 40734 CARR 478 QUEBRADILLAS, PR 00678-9304	164329	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$6,000.00*	Commonwealth of Puerto Rico	Unsecured	\$6,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
521 TORRES GONZALEZ, JAIME CAW 152 KM 4.0 BO. QUEBRIDILLAS BARRANQUITAS, PR 00794	15223	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
					Subtotal		Undetermined*
		Subtotal		Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
522 TORRES GONZALEZ, JOSE O. E-27 CALLE ABACOA CAGUAS, PR 00725	14421	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$26,215.14	Commonwealth of Puerto Rico	503(b)(9)	\$26,215.14
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
523 TORRES PAGAN, AMNERIS L P.O. BOX 305 JUANA DIAZ, PR 00795	50949	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
					Subtotal		Undetermined*
		Subtotal		Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
524 TORRES ROSARIO, LOURDES PMB 170 RR 5 BOX 4999 BAYAMON, PR 00956	32233	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
525 TORRES SANCHEZ, LUIS PO BOX 40219 SAN JUAN, PR 00940	7473	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$87,216.04	Commonwealth of Puerto Rico	Unsecured	\$87,216.04
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
526 TORRES SANTIAGO, JUAN ARIEL HC-01 BOX 5414 BARRANQUITAS, PR 00794	144192	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
527 TORRES SERRANO, AXEL L URB. EXT. LA MARGARITA B-1 SALINAS, PR 00751	138083	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
528 TORRES TORRES, VICTOR MANUEL QUINTAS DE CANOVANAS CALLE 2 #219 CANOVANAS, PR 00729	131385	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
529 TORRES, EDGAR FELIX C-5 CALLE 9 GUAYAMA, PR 00784	18317	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
530 TRICOCHÉ JESUS, LUZ N. URB RIO GRANDE EST 10810 CALLE PRINCESA DIANA RIO GRANDE, PR 00745-5222	13143	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
531 TRUJILLO PLUMEY, ROSAMAR TIERRA DEL SOL CALLE 1 APT 122 HUMACAO, PR 00791	25818^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$69,346.20*	Commonwealth of Puerto Rico	503(b)(9)	\$69,346.20*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$69,346.20*	Commonwealth of Puerto Rico	Secured	\$69,346.20*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$69,346.20*	Commonwealth of Puerto Rico	Unsecured	\$69,346.20*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$69,346.20*			
		Subtotal		\$208,038.60*		Subtotal	
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #25818 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
532 VALENCIA TOLEDO, SONIA M. 41692 OVERMYER TER ALDIE, VA 20105	49490	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
533 VALENTIN MERCADO, GRISEL URB. VILLAS DE CANEY, CALLE #21 N-2 TRUJILLO ALTO, PR 00976	74454	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
534 VALLESCORBO COLON, CARLOS I C17 B7 21 MIRAFLORES BAYAMON, PR 00957	140076	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$87,652.81*	Commonwealth of Puerto Rico	Unsecured	\$87,652.81*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
535 VARGAS ENCARNACION, OLGA URB CASTELLANA GARDENS N 10 CALLE 14 CAROLINA, PR 00983	31924	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
536 VARGAS FONTANEZ, PEDRO A C/BOHIO G 14 REPARTO CAGUAX CAGUAS, PR 00725-3310	56891	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$14,887.30*	Commonwealth of Puerto Rico	Unsecured	\$14,887.30*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
537 VARGAS FONTANEZ, PEDRO A G14 CALLE BOHIO REPARTO CAGUAX CAGUAS, PR 00725-3310	63702	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$2,930.40	Commonwealth of Puerto Rico	Unsecured	\$2,930.40
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
538 VARGAS-FONTANEZ, PEDRO A. G 14 CALLE BOHIO REPARTO CAGUAX CAGUAS, PR 00725-3310	52246	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$418.00	Commonwealth of Puerto Rico	Unsecured	\$418.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
539 VARGAS-FONTANEZ, PEDRO A. G-14 CALLE BOHIO REPARTO CAGUAX CAGUAS, PR 00725-3310	60422	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$4,757.60*	Commonwealth of Puerto Rico	Unsecured	\$4,757.60*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
540 VAZQUEZ CEDENO, JUAN CO YOLANDA TORRES MACHADO SERVICIOS LEGALES DE PR APARTADO 21370 SAN JUAN, PR 00928-1370	33204	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
541 VAZQUEZ MASSA, MILAGROS 2735 CHELIN LA PROVIDENCIA PONCE, PR 00728	94112	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$5,000.00*	Commonwealth of Puerto Rico	Unsecured	\$5,000.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
542 VEGA GARCIA, MARIBEL W 24 C/O ROSA JARDINES DE BORINGUEN CAROLINA, PR 00985	24919	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$17,953.23*	Commonwealth of Puerto Rico	503(b)(9)	\$17,953.23*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
543 VEGA RIVERA, SANDRA I. HC4 BOX 42619 AGUADILLA, PR 00603-9744	29082^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$37,164.83*	Commonwealth of Puerto Rico	503(b)(9)	\$37,164.83*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$37,164.83*	Commonwealth of Puerto Rico	Secured	\$37,164.83*
			Subtotal	\$74,329.66*		Subtotal	\$74,329.66*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #29082 also contained on Exhibit A to the 347th Omnibus Claims Objection for Misclassified Claims							
544 VELAZQUEZ CRUZ, MARILYN PO BOX 1840 LAS PIEDRAS, PR 00771-1840	43704	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$24,500.00*	Commonwealth of Puerto Rico	503(b)(9)	\$24,500.00*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
545 VELAZQUEZ FLORES, SELMA I 3534 BLVD DE LA MEDIA LUNA 1831 CAROLINA, PR 00987-5042	28164	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$195,066.67*	Commonwealth of Puerto Rico	Unsecured	\$195,066.67*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
546 VELAZQUEZ HERNANDEZ, HERIBERTO APARTADO BOX 627 ARROYO, PR 00714	20726	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$40,149.93*	Commonwealth of Puerto Rico	503(b)(9)	\$40,149.93*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

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Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
547 VELAZQUEZ ROSARIO, SAMUEL URB COLINAS DE FAIR VIEW 4W38 CALLE 223 TRUJILLO ALTO, PR 00976	45716	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$176,134.46*	Commonwealth of Puerto Rico	Unsecured	\$176,134.46*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
548 VELEZ BONILLA, ROSA VILLA BLANCA 15 CALLE JASPE CAGUAS, PR 00725-1924	27602^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$60,000.00*	Commonwealth of Puerto Rico	Secured	\$60,000.00*
					Subtotal		\$60,000.00*
			Subtotal	\$60,000.00*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #27602 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
549 VELEZ BURGOS, JOSE A 2 E-2 CALLE 4 URB. VISTA DE CONVENTO FAJARDO, PR 00738	7423	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$16,031.69	Commonwealth of Puerto Rico	503(b)(9)	\$16,031.69
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
550 VELEZ MATIENZO, MARY CELIA PO BOX 153 LUQUILLO, PR 00773	93601	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
		Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	Undetermined*	Commonwealth of Puerto Rico	Secured	Undetermined*
					Subtotal		Undetermined*
			Subtotal	Undetermined*			
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
551 VELEZ MATIENZO, MARY CELIA P.O. BOX 153 LUQUILLO, PR 00773	120405	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	Undetermined*	Commonwealth of Puerto Rico	503(b)(9)	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

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Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
552 VELEZ RODRIGUEZ, JOHN HC 3 BOX 33856 SECTOR BERROCAL HATILLO, PR 00659	49509	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$60,000.00	Commonwealth of Puerto Rico	Unsecured	\$60,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
553 VIENA RODRIGUEZ, MITZY PO BOX 712 LAS PIEDNAS, PR 00771	49656	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	503(b)(9)	\$25,000.80*	Commonwealth of Puerto Rico	503(b)(9)	\$25,000.80*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
554 VILLODAS LAURENNO, MARCOS A. R-13 C / PIRINEO BAYAMON, PR 00961	45207	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	\$41,055.32*	Commonwealth of Puerto Rico	Unsecured	\$41,055.32*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
555 VIRELLA ROJAS, JOSE S COSTA AZUL B10 CALLE 7 GUAYAMA, PR 00784	41287	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
556 VIZCARRONDO FLORES, EVELYN URB VILLA FONTANA 2JR 677 VIA 4 CAROLINA, PR 00983	45321^	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Secured	\$48,000.00	Commonwealth of Puerto Rico	Secured	\$48,000.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
^ Claim #45321 also contained on Exhibit A to the 345th Omnibus Claims Objection for Misclassified Claims							
557 ZAMBRANA GARCIA, RAUL NELSON ROSARIO RODRIGUEZ PO BOX 23069 SAN JUAN, PR 00931-3069	16876	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							

* Indicates claim contains unliquidated and/or undetermined amounts

Exhibit A Page 101 of 101

Three Hundred and Thirty-Seventh Omnibus Objection

Exhibit A - Claims to Be Reclassified

		ASSERTED			CORRECTED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
558	ZAMOT ROJAS, ADRIAN E PO BOX 518 SECTOR LOS MORALES GARROCHALES, PR 00652	40605	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured \$99,497.56*	Commonwealth of Puerto Rico	Unsecured	\$99,497.56*
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
559	ZAYAS COLON, FELIX E URB MARIA DEL CARMEN E30 CALLE 2 COROZAL, PR 00783-2404	2070	Employees Retirement System of the Government of the Commonwealth of Puerto Rico	Unsecured \$31,500.00	Commonwealth of Puerto Rico	Unsecured	\$31,500.00
Reason: Proof of Claim asserts liability associated with pension adjustments that claimant asserts are payable by ERS. However, pursuant to the Post-Petition Legislation, the Commonwealth assumed any obligation to make payment to pensioners or other beneficiaries of ERS.							
		TOTAL		\$ 164,838,792.44*	TOTAL		\$ 164,838,792.44*

* Indicates claim contains unliquidated and/or undetermined amounts